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Canada. Dept. of Finance

Government
Publications

PUBLIC ACCOUNTS OF CANADA

for the

FISCAL YEAR ENDED MARCH 31

1951/1952

and

REPORT OF THE AUDITOR GENERAL



EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

PUBLIC ACCOUNTS



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FISCAL YEAR ENDED MARCH 31

1952

REPORT OF THE
AUDITOR GENERAL

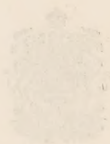


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SURVEY OF THE PUBLIC ACCOUNTS

*To His Excellency the Right Honourable Vincent Massey, C.H., Governor General and
Commander-in-Chief of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts
of Canada for the Fiscal Year ended March 31, 1952.

All of which is respectfully submitted.

D. C. ABBOTT,
Minister of Finance.

OTTAWA, November 28, 1952.

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*Financial statements are in Volume II of this Report.

REPORT OF THE AUDITOR GENERAL

PART I

SURVEY OF THE PUBLIC ACCOUNTS OF CANADA

and

STATEMENTS OF REVENUES AND EXPENDITURES

AND BALANCE SHEET, ETC.,

FOR THE FISCAL YEAR ENDED MARCH 31, 1952

DEPARTMENT OF FINANCE,

OTTAWA, November 28, 1952.

The Honourable D. C. Abbott,
Minister of Finance,
Ottawa, Canada.

SIR:

I have the honour to submit the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1952.

On December 21, 1951, "An Act to Provide for the Financial Administration of the Government of Canada, the Audit of the Public Accounts and the Financial Control of Crown Corporations" chapter 12 of the Statutes of Canada, 1951, was assented to, and on March 25, 1952 a proclamation of His Excellency the Governor in Council was issued bringing the Act, except that part relating to Crown corporations into force on April 1, 1952. On September 24, 1952 a further proclamation was issued bringing the Crown Corporations Part into operation on October 1, 1952.

Under section 101 of The Financial Administration Act, The Consolidated Revenue and Audit Act, 1931 was repealed on the day on which the new Act came into force. Consequently, although the financial operations of the Government of Canada were carried on throughout 1951-52 under the provisions of the 1931 Act, the Public Accounts reporting on the transactions for the fiscal year are submitted under the provisions of section 64 of The Financial Administration Act which reads as follows:

"(1) An annual report, called the Public Accounts, shall be laid before the House of Commons by the Minister on or before the thirty-first day of December, or if Parliament is then not in session, within fifteen days after the commencement of the next ensuing session thereof.

(2) The Public Accounts shall be in such form as the Minister may direct, and shall include:

- (a) a report on the financial transactions of the fiscal year;
- (b) a statement, certified by the Auditor General, of the expenditures and revenues of Canada for the fiscal year;
- (c) a statement, certified by the Auditor General, of such of the assets and liabilities of Canada as in the opinion of the Minister are required to show the financial position of Canada as at the termination of the fiscal year;
- (d) the contingent liabilities of Canada; and
- (e) such other accounts and information as are necessary to show, with respect to the fiscal year, the financial transactions and financial position of Canada, or are required by any Act to be shown in the Public Accounts."

In the following pages the information required by the statute is presented. The accounts are presented in two sections as follows:

Part I—A survey of the Public Accounts of Canada containing a report on the transactions of the fiscal year, together with statements, certified by the Auditor General, of the revenues and expenditures for the fiscal year 1951-52, and of the assets and liabilities of Canada as at March 31, 1952, together with a statement of the contingent liabilities as of that date and various other supporting schedules, statements and appendices, including a summarized statement of government assistance to railways since confederation.

Part II—Details of revenue, expenditure and balance sheet transactions by departments.

In the past it has been the practice to publish the financial statements of certain of the Crown corporations as appendices to the sections of the Public Accounts relating to the departments through which they report. For convenience of reference, in the present report the financial statements of all Crown corporations have been brought together in one section and are published as a separate volume.

The report of the Auditor General to the House of Commons on his examination of the accounts for the year is appended to the present volume.

PART I

SURVEY OF THE PUBLIC ACCOUNTS

Following the practice of recent years this survey will endeavour to summarize the Government's financial transactions for the fiscal year 1951-52 in such a way as to enable the reader to grasp the significance of the voluminous details to be found in this report, and to assist also in placing them in proper perspective in relation to one another. To make it easier to follow, the figures in the survey have been given in most cases to the nearest million dollars.

The pages which follow present:

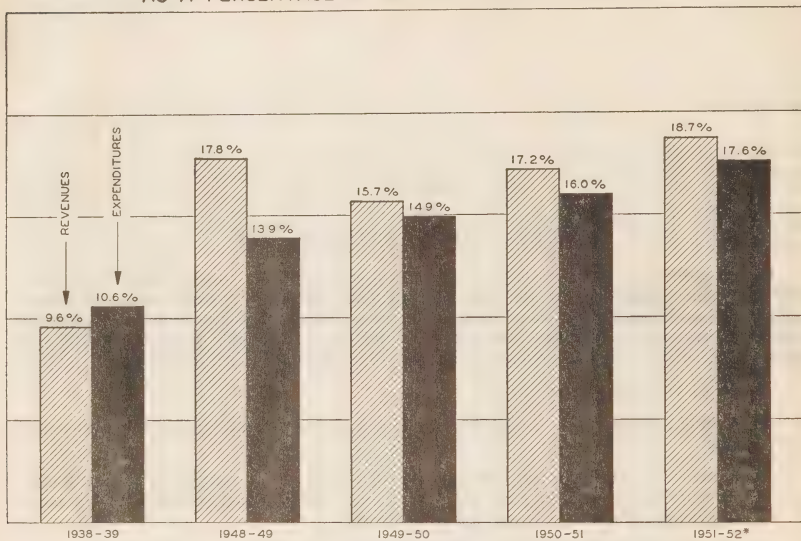
1. A brief summary of the highlights of Governmental financial operations during the year.
2. A review of the budgetary accounts for 1951-52, with an analysis of the budgetary revenues and expenditures and surplus for the fiscal year and comments on the more significant aspects of the more important items.
3. A brief review of the cash transactions for 1951-52, with an explanation of the relationship between the budgetary and the cash accounts.
4. A summary of the Government's balance sheet position as at March 31, 1952, with an analysis of the changes that have taken place in the principal asset and liability categories during the year.
5. An analysis of the public debt as at March 31, 1952, and a summary of security issues and redemptions during the fiscal year.

1. HIGHLIGHTS OF GOVERNMENTAL FINANCIAL OPERATIONS DURING 1951-52

In 1951-52, for the sixth consecutive year, the financial operations of the Government resulted in a budgetary surplus. Revenues for the fiscal year ended March 31, 1952, which totalled \$3,981 million, were the largest on record and \$868 million or 28 per cent more than the total of the previous year. Expenditures amounted to \$3,733 million, a total exceeded

only in the four war years 1942-43 to 1945-46 inclusive, and were \$832 million or nearly 29 per cent more than the total for 1950-51. The surplus of \$248 million, which compares with a surplus of \$211 million in 1950-51, represents the amount by which the Government's net debt (the excess of total liabilities over active assets) was reduced during the year. This brings to a total of \$2,236 million the amount by which the Government has reduced its net debt during the past six years, a reduction approximately equivalent to the amount by which the net debt increased during the first three and one-half years after the outbreak of war in 1939.

**BUDGETARY REVENUES AND EXPENDITURES
AS A PERCENTAGE OF GROSS NATIONAL PRODUCT⁽¹⁾**



(1) GROSS NATIONAL PRODUCT AS OF CALENDAR YEAR ENDING DECEMBER 31 WITHIN FISCAL YEAR

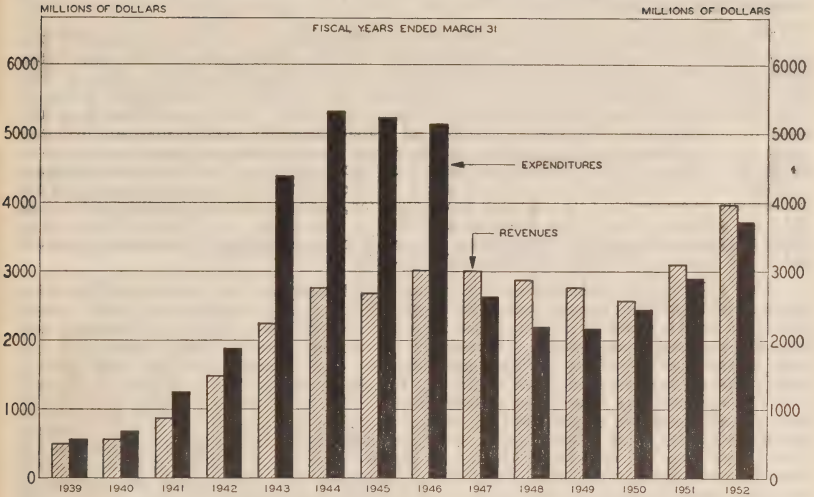
* PRELIMINARY

The two most notable features of the Government's financial operations for the year were the continued buoyancy of the revenues and the substantial increase in defence expenditures.

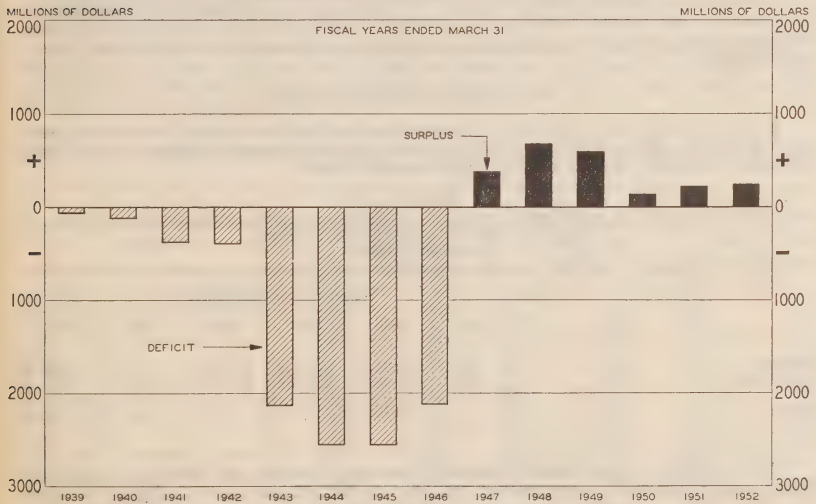
The most significant feature of the Government's revenue has been the over-all increase of \$868 million over collections in the previous year. Direct taxes, which include personal and corporation income taxes, yielded \$645 million or over 41 per cent more than in 1950-51, reflecting higher levels of employment, the substantial rise in the levels of incomes and profits during the year, and the 20 per cent defence surtax imposed in the April, 1951 budget on both individual incomes and corporate profits. Indirect taxes, which include all customs import and excise duties and taxes yielded \$227 million more than in the preceding year due for the most part to increased imports, to the larger volume of sales of consumer goods and services at higher prices and to the tax changes introduced in April 1951.

On the expenditure side, the most important feature has again been the significant increase in the Government's outlay for defence which amounted to \$1,447 million or over 80 per cent more than the defence expenditures of \$782 million in 1950-51 and well over one-third of the Government's aggregate expenditures for 1951-52. Of the total of \$1,447 million for defence,

BUDGETARY REVENUES AND EXPENDITURES



BUDGETARY SURPLUS OR DEFICIT



\$126 million represented the value of defence materials, supplies and equipment transferred to allied countries and other mutual aid given under the provisions of section 3 of The Defence Appropriation Act, 1950.

While the budgetary surplus for 1951-52 was \$248 million, the Government made loans, advances and other non-budgetary disbursements of \$633 million, and, at the same time, purchased or retired outstanding funded debt in the hands of the public to the extent of some \$356 million. The manner in which this has been achieved can only be understood by taking an over-all view of the Government's cash transactions for the fiscal year. As explained in greater detail in the section on "The Cash Accounts", all the Government's cash receipts and disbursements are not reflected in the budgetary accounts, nor do all budgetary transactions result in the inflow or outgo of cash. Substantial amounts are received and paid out for extra-budgetary purposes (such as the loans and advances which the Government is required to make and the transactions in connection with the many superannuation, insurance, pension, annuity and deposit and trust accounts which it has undertaken to hold or administer). On the other hand, some of the budgetary revenues and expenditures are merely of an accounting or bookkeeping nature and do not result in the receipt or disbursement of cash.

After adjusting the budgetary surplus for non-cash transactions, an amount of \$778 million remained and this sum, together with \$150 million received from repayments of loans, investments and working capital advances, net insurance, pension and annuity contributions, and other non-budgetary cash receipts, was available for making necessary loans, investments and other extra-budgetary outlay. These non-budgetary disbursements, totalling \$633 million, include \$200 million advanced to the Minister of Finance Exchange Fund to finance the increase in our foreign exchange reserves consequent upon the flow of investment capital into Canada from abroad; some \$82 million used to acquire materials essential to our defence program; approximately \$74 million advanced to the Central Mortgage and Housing Corporation for house construction and for housing loans; \$140 million loaned to the C.N.R. for capital expenditures on additions and betterments and the acquisition of new rolling stock and equipment, etc.; about \$49 million to replace equipment furnished to North Atlantic Treaty countries under section 3 of The Defence Appropriation Act, 1950, and net payments of \$50 million out of the Old Age Security Fund.

As a result of all these transactions for the fiscal year there was \$294 million cash available for debt reduction. By using this amount and by allowing the Government's cash balances to be reduced by \$62 million, funded debt amounting to \$302 million was retired and securities amounting to \$54 million were acquired by the Government (mainly for the Securities Investment Account).

2. THE BUDGETARY ACCOUNTS

A summary statement of revenues and expenditures and surplus or deficit for the fiscal years ended March 31, 1948 to March 31, 1952, inclusive, with the comparable figures for the fiscal year ended March 31, 1939, is given in Table I which follows:

TABLE I
BUDGETARY REVENUES AND EXPENDITURES AND SURPLUS OR DEFICIT FOR THE YEARS ENDED MARCH 31, 1939, AND
MARCH 31, 1948, TO MARCH 31, 1952, INCLUSIVE
(In millions of dollars)

	Fiscal Years Ended March 31					
	1939	1948	1949	1950	1951	1952
Revenues.....	502.2	2,871.7	2,771.4	2,580.1	3,112.5	3,980.9
Expenditures.....	553.1	2,195.6	2,175.9	2,448.6	2,901.2	3,732.9
Surplus.....		676.1	595.5	131.5	211.3	248.0
Deficit.....	50.9					

During the fiscal year 1938-39 budgetary revenues amounted to \$45.03 and budgetary expenditures to \$49.59 for each person in Canada. In 1951-52, per capita budgetary revenues were \$284.17 and per capita expenditures \$266.46, being for revenues over six times and for

expenditures almost five and a half times the corresponding per capita figures for the last pre-war year. However, it should be borne in mind that the gross national product of Canada has more than quadrupled during the past thirteen years, increasing from \$5,233 million for the calendar year 1938 to \$21,241 million for the calendar year 1951. Consequently, a more realistic comparison of current and pre-war revenues and expenditures may be made by considering them as a percentage of the gross national product. In 1951-52, budgetary revenues were equivalent to 18.7 per cent of the gross national product as compared with 9.6 per cent in 1938-39, while budgetary expenditures in 1951-52 were 17.6 per cent of the gross national product compared with 10.6 per cent in 1938-39. This represented an increase of approximately nine-tenths in the case of revenues and two-thirds in the case of expenditures over the pre-war figures.

Budgetary revenues and expenditures on a per capita basis and as a percentage of the gross national product for the fiscal years 1938-39 and 1947-48 to 1951-52 inclusive are shown in Table II, which follows:

TABLE II

BUDGETARY REVENUES AND EXPENDITURES PER CAPITA AND AS A PERCENTAGE OF GROSS NATIONAL PRODUCT FOR THE FISCAL YEARS 1938-39 AND 1947-48 TO 1951-52 INCLUSIVE

Fiscal Year	Budgetary Revenues		Budgetary Expenditures	
	Per Capita ⁽¹⁾	As a Percentage of Gross National Product ⁽²⁾	Per Capita ⁽¹⁾	As a Percentage of Gross National Product ⁽²⁾
	\$	%	\$	%
1938-39.....	45.03	9.6	49.59	10.6
1947-48.....	228.81	20.9	174.93	15.9
1948-49.....	216.13	17.8	169.69	13.9
1949-50.....	191.87	15.7	182.09	14.9
1950-51.....	226.99	17.2	211.58	16.0
1951-52.....	284.17 ⁽³⁾	18.7 ⁽⁴⁾	266.46 ⁽³⁾	17.6 ⁽⁴⁾

(1) Based on estimated population as of June 1 in fiscal year.

(2) Based on gross national product for calendar year ended within fiscal year. Revised.

(3) 1951 Census of population.

(4) Preliminary.

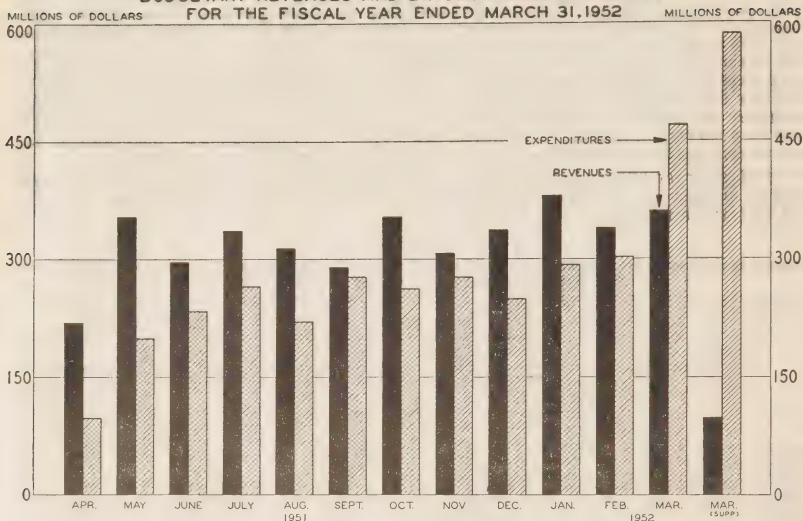
In Table I the total budgetary revenues and expenditures and the consequent surplus or deficit for the last pre-war year and for the past five fiscal years have been set out. In the table which follows the budgetary revenues, expenditures and surplus for the fiscal year ended March 31, 1952, are analysed by months.

TABLE III

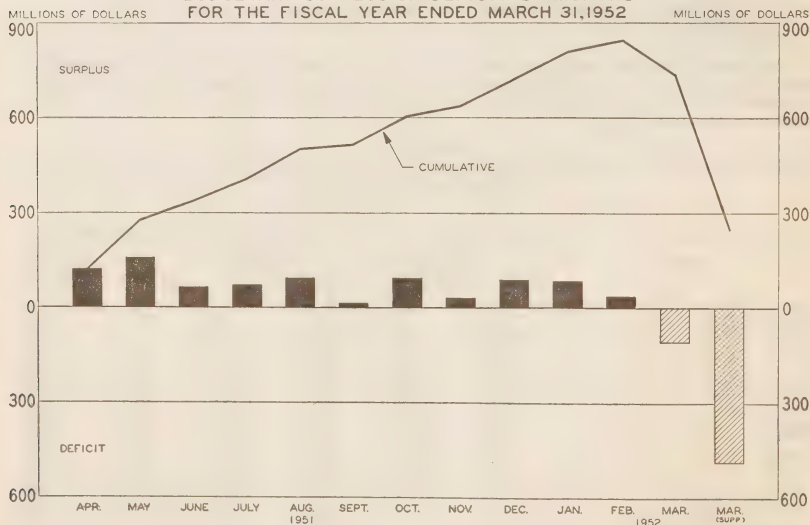
BUDGETARY REVENUES, EXPENDITURES AND SURPLUS BY MONTHS FOR THE FISCAL YEAR ENDED MARCH 31, 1952 (In millions of dollars)

Month	Revenue		Expenditure		Surplus or Deficit (-)	
	For Month	Cumulative to End of Month	For Month	Cumulative to End of Month	For Month	Cumulative to End of Month
April 1951.....	218	218	97	97	121	121
May.....	353	571	199	296	154	275
June.....	295	866	234	530	61	336
July.....	336	1,202	264	794	72	408
August.....	314	1,516	221	1,015	93	501
September.....	289	1,805	277	1,292	12	513
October.....	354	2,159	263	1,555	91	604
November.....	308	2,467	278	1,833	30	634
December.....	337	2,804	249	2,082	88	722
January 1952.....	378	3,182	293	2,375	85	807
February.....	339	3,521	303	2,678	36	843
March.....	361	3,882	469	3,147	-109	734
March Supplementary.....	99	3,981	586	3,733	-486	248
Total for Fiscal Year.....	3,981	3,981	3,733	3,733	248	248

BUDGETARY REVENUES AND EXPENDITURES BY MONTHS FOR THE FISCAL YEAR ENDED MARCH 31, 1952



BUDGETARY SURPLUS OR DEFICIT BY MONTHS FOR THE FISCAL YEAR ENDED MARCH 31, 1952



While both revenue collections and expenditures are subject to marked month to month variations, it is to be noted that there is usually less fluctuation in revenues than in expenditures. Changes in taxation rates, in the base on which taxes are calculated and in economic conditions generally affect the revenues, but with the introduction in recent years of the system of paying personal and corporation income taxes on the instalment plan, there has been a greater degree of continuity and stability in collections and, other things being equal, approximately one-half of the year's revenues is received during the first half of the fiscal year and approximately one-half during the second. In 1951-52, the increased rate of economic activity in the latter part of the year and the additional commodity taxes and higher corporation taxes introduced in September, 1950, and April, 1951 affected the normal pattern of revenues to some extent. As shown in Table III of total revenues of \$3,981 million, \$1,805 million or approximately 45 per cent were received during the first six months and \$2,176 million or 55 per cent in the remainder of the fiscal year.

For expenditures, where a substantial part of the annual charges are not recorded in the accounts until towards the end of the year, the variation between the first and second halves of the year is much more pronounced. Many construction contracts which are normally let in the early part of the year do not come up for payment until some months later, and deficits sustained by Government-owned enterprises, such as the Canadian National Railways, and losses incurred in the operation of such agencies and accounts as the Canadian Wheat Board and the Prairie Farm Emergency Fund are not known until the end or near the end of the fiscal year. Similarly, any addition to the general reserve for possible losses on the ultimate realization of active assets is made at the year end after consideration of changes in the amount and status of the active assets during the year. Government contributions to the various annuity, superannuation, pension and guarantee accounts and interest allowed on these and on various deposit and trust and certain other accounts have been recorded also at the year end although the influence of these factors will not be so evident in subsequent years, as they will for the most part be charged monthly to expenditures throughout the fiscal year. There is also a further factor tending to make expenditures higher in the last half of the fiscal year. Formerly under section 32 (1) of The Consolidated Revenue and Audit Act 1931, and now under section 35 of The Financial Administration Act, the Government's books remain open after March 31 to record expenditures which, although they originate in and are attributable to the current fiscal year are not actually paid out until April, the first month of the following year. The effect of this procedure is that the greater part of an extra month's expenditure is carried back to the old year so that the second half of the fiscal year includes expenditures for approximately seven months and the first half for approximately five months.

In 1951-52 these factors and the influence of rising costs, increased social security payments, the expanded program for national defence and the adjustment at the year end for the additional amount required to place interest on the public debt on an accrual basis made expenditures in the latter part of the fiscal year disproportionately high. As shown in Table III total expenditures for 1951-52 were \$3,733 million; of these only \$1,292 million or approximately 35 per cent were made in the first six months and \$2,441 million or 65 per cent in the remainder of the year. Moreover, while \$3,521 million or 88 per cent of the revenues for the year had been collected up to the end of February, only \$2,678 million or 71 per cent of the expenditures had been made up to that date, and the surplus which was \$843 million at February 28, 1952 was reduced to \$248 million at the year end.

A. REVENUES

Total budgetary revenues for the fiscal year 1951-52 were \$3,980.9 million, an increase of \$868.4 million over the total for the preceding year. Of the total for the year \$2,201.9 million or 55.3 per cent was derived from direct taxes, \$1,455.9 million or 36.6 per cent was obtained from indirect taxes, and the remaining \$323.1 million or 8 per cent was attributable to non-tax revenues and special receipts and credits. A statement of revenues for the fiscal year 1951-52 classified by major categories, with the corresponding figures for 1950-51, is presented in Table IV.

TABLE IV

STATEMENT OF REVENUES, BY MAJOR CLASSIFICATIONS, FOR THE YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951
(In millions of dollars)

Source	Fiscal Year Ended March 31				Increase or Decrease (—)	
	1952		1951		Amount	Percent
	Amount	Percent	Amount	Percent		
Ordinary revenues—						
Direct taxes—						
Personal income tax.....	*975.7	24.5	652.3	20.9	323.4	49.6
Taxes on interest, dividends, etc. going abroad.....	55.0	1.4	61.6	2.0	-6.6	-10.7
Corporation income tax.....	*1,130.7	28.4	799.2	25.7	331.5	41.5
Excess profits tax.....	2.3	0.1	10.1	0.3	-7.8	-77.2
Succession duties.....	38.2	0.9	33.6	1.1	4.6	13.7
Total direct taxes.....	2,201.9	55.3	1,556.8	50.0	645.1	41.4
Indirect taxes—						
Customs import duties.....	346.4	8.7	295.7	9.5	50.7	17.1
Excise duties.....	217.9	5.6	241.0	7.7	-23.1	-9.6
Excise taxes.....	*885.9	22.2	686.8	22.1	199.1	29.0
Other taxes.....	5.7	0.1	4.9	0.2	0.8	16.3
Total indirect taxes.....	1,455.9	36.6	1,228.5	39.5	227.4	18.5
Total tax revenues.....	3,657.8	91.9	2,785.3	89.5	872.5	31.3
Non-tax revenues—						
Post Office.....	104.6	2.6	90.4	2.9	14.2	15.7
Return on investments.....	117.6	3.0	89.5	2.9	28.1	31.4
Premium, discount and exchange.....	17.7	0.4	17.6	0.6	0.1	.....
Other non-tax revenues.....	42.0	1.1	35.8	1.1	6.2	17.3
Total non-tax revenues.....	281.9	7.1	233.3	7.5	48.6	20.8
Total ordinary revenues.....	3,939.7	99.0	3,018.7	97.0	921.0	30.5
Special receipts and credits.....	41.2	1.0	93.8	3.0	-52.6	-56.1
Total revenues.....	3,980.9	100.0	3,112.5	100.0	868.4	27.9

*Excluding tax credited to Old Age Security Fund—

Personal income tax.....	\$ 0.1 million
Corporation income tax.....	2.0 "
Excise taxes—sales tax.....	24.3 "

(1) DIRECT TAXES

Tax on Personal Incomes

The personal income tax, which was the second largest source of revenue for the year, yielded a total of \$975.7 million, an increase of \$323.4 million or 49.6 per cent over the previous year. This increase was due to higher levels of employment, the substantial increase in incomes that occurred in the year, and also to the 20 per cent defence surtax which applied to deductions of tax at the source from July 1, 1951. The tax deduction tables in use after July 1, 1951, also provide for the current collection of a greater proportion of the tax than previous tables.

Taxes on Interest, Dividends, Rents and Royalties Going Abroad

Revenues under this heading are derived from withholding taxes on payments of interest, dividends, rents and royalties made to non-residents. The total of \$55 million collected in 1951-52 is \$6.6 million less than in the previous year, a decrease largely due to a lower level of dividend payments to the United States during 1951.

Corporation Income Tax

Corporation income tax was again the largest single source of governmental revenue in 1951-52. Collections from this tax amounted to \$1,130.7 million, an increase of \$331.5 million or 41.5 per cent over the corresponding total for the previous year. This increase is attributable to the substantially higher profits earned by companies in 1951 and also to the defence surtax which added 20 per cent to the rate of tax payable on every company's 1951 profits in excess of \$10,000. The revenue from the 15 per cent tax which companies may pay on their undistributed surplus is included in the revenue from corporation income tax shown above. This tax yielded revenue of \$14.6 million during the year compared with \$87.6 million in the previous fiscal year. (In addition the 2 per cent tax levied under the Old Age Security Act on corporation profits earned after January 1, 1952, yielded \$2 million during 1951-52. This was credited to the Old Age Security Fund.)

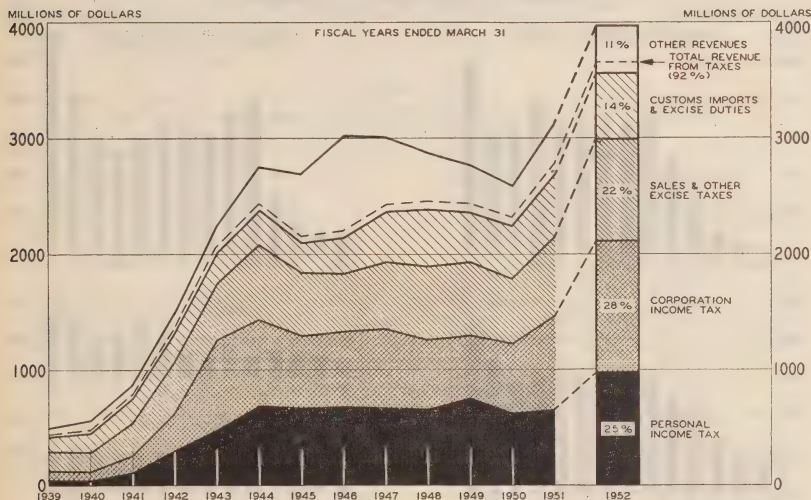
Excess Profits Tax

The excess profits tax ceased to be levied on profits earned after December 31, 1947, but "clean-up" payments received during 1951-52 exceeded refunds and adjustments and produced revenue of \$2.3 million.

Succession Duties

Revenue from succession duties was \$38.2 million for 1951-52, an increase of \$4.6 million over the total for the previous year.

BUDGETARY REVENUES BY SOURCE



(2) INDIRECT TAXES

Customs Import Duties

Net revenue from customs duties, after the payment of drawback claims and refunds, was \$346.4 million for the year, an increase of \$50.7 million over the total for 1950-51. This increase reflects the increased level of imports at higher prices during the year.

Excise Duties

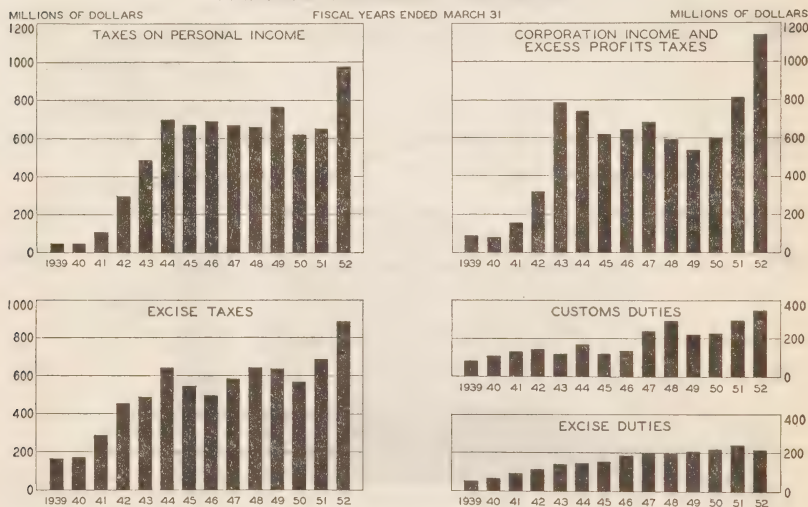
Excise duties are levied exclusively on alcoholic beverages and tobacco products. (Additional taxes are levied on tobacco products under the Excise Tax Act.) The total revenue from this source for 1951-52 was \$217.9 million. This is a decrease of \$23.1 million or 9.6 per cent from the total for the previous year due mainly to reduced sales of spirits and cigarettes. The distribution of revenue from excise duties between alcoholic beverages and tobacco products is shown in Table V which follows:

TABLE V
EXCISE DUTY COLLECTIONS FOR THE YEARS ENDED MARCH 31, 1952, AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)	
	1952	1951	Amount	Per cent
Spirits, malt, etc.....	120.9	129.4	—8.5	—6.6
Cigars, cigarettes and tobacco.....	100.7	114.5	—13.8	—12.1
Licences.....	*	*		
Less refunds.....	221.6 3.7	243.9 2.9	—22.3 —0.8	—9.1 —27.6
Total excise duties.....	217.9	241.0	—23.1	—9.6

*Less than \$50,000.

PRINCIPAL SOURCES OF TAX REVENUES



Excise Taxes

Excise taxes are levied on a variety of items under the Excise Tax Act. Total net collections for 1951-52 were \$885.9 million which was \$199.2 million or 29 per cent over 1950-51. This increase is due in part to the higher levels of production and increased prices during the year and in part to tax changes introduced in April, 1951. At that time the rate of tax on all those items which had previously been subject to tax at 15 per cent was raised to 25 per cent and refrigerators, washing machines and stoves using other than solid fuels, which were not

previously taxed, were made taxable at 15 per cent. At the same time the rate of tax on cigarettes was increased three-quarters of one cent for each five cigarettes; the rate on each ounce of manufactured tobacco was increased three cents; and the rate on each ounce of Canadian raw leaf tobacco when sold for consumption was increased by three-quarters of one cent. These increases in tax were offset to a small extent by the repeal of the tax on cigarette papers and the reduction of the tax on candy and chewing gum from 30 per cent to 15 per cent. The most important change was undoubtedly the increase in the rate of sales tax from 8 per cent to 10 per cent for the period April 11 to December 31, 1951. When the sales tax of 2 per cent levied under the Old Age Security Act came into effect from January 1, 1952, the rate of sales tax levied under the Excise Tax Act again became 8 per cent.

The sales tax is the most important tax under the Excise Tax Act from the point of view of revenue. In 1951-52 this tax yielded a gross revenue of \$587.2 million, an increase of \$116.6 million or 24.7 per cent over the previous year. (In addition the amount of \$24.3 million, received from the 2 per cent sales tax levied under the Old Age Security Act, was credited to the Old Age Security Fund.)

The second largest revenue source among the excise taxes was the tax on tobacco products which yielded \$106.4 million. The increase of \$21.2 million over the total for the previous year was due to the increased rates of tax introduced in 1951. (If the revenues from excise taxes and excise duties, including the tax on cigarette papers and tubes now withdrawn, are combined, the total revenue from tobacco products was \$207.5 million in 1951-52 compared with \$207.4 million in the previous year.)

Almost all the excise tax sources showed an increase in revenue over the previous year. The tax on automobiles and rubber tires and tubes which yielded \$100.9 million showed the largest increase amounting to \$30.1 million. The increase in revenue of \$12 million from the tax on soft drinks occurred because this tax was in effect for all of 1951-52 but for less than eight months in 1950-51.

Table VI showing the details of excise tax collections for the years ended March 31, 1952, and March 31, 1951, follows:

TABLE VI

EXCISE TAX COLLECTIONS FOR THE YEARS ENDED MARCH 31, 1952, AND MARCH 31, 1951
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)	
	1952	1951	Amount	Per cent
Taxes on Commodities—				
Sales Tax.....	587,194	470,627	116,567	24.7
Automobiles, rubber tires and tubes.....	100,904	70,841	30,063	42.4
Beverages.....	19,230	7,212	12,018	166.6
Candy and chewing gum.....	11,531	10,880	651	6.0
Cigars, cigarettes and tobacco.....	106,354	85,199	21,155	24.8
Cigarette papers and tubes.....	423	7,734	-7,311	-94.5
Electric appliances.....	4,893	2,080	2,813	135.2
Furs.....	4,793	4,509	284	6.2
Jewellery, watches, ornaments, etc.....	9,714	6,459	3,255	50.4
Matches and lighters.....	1,855	1,161	694	59.8
Phonographs, radios and tubes.....	8,252	5,548	2,704	48.7
Stoves, washing machines, refrigerators.....	10,923	.....	10,923	100.0
Toilet preparations and soaps.....	8,467	4,552	3,915	86.0
Trunks, bags, luggage, etc.....	3,969	2,604	1,365	52.4
Wines.....	2,167	2,225	58	2.6
Sundry.....	7,173	4,327	2,846	65.8
Taxes on Services—				
Stamps on cheques, money orders, stock transfers, etc.....	11,346	10,945	401	3.7
Licences, interest and miscellaneous.....	463	372	91	24.5
Less refunds.....	899,651	697,274	202,377	29.0
	13,723	10,506	3,217	30.6
Total Excise Taxes.....	885,928	686,768	199,160	29.0

Miscellaneous Indirect Taxes

Small amounts of revenue were derived from taxes on the net premium income of insurance companies, the export of electric energy from Canada, and the export of furs from the Northwest Territories. Table VII which follows shows the amounts received from these miscellaneous indirect taxes during 1951-52 and 1950-51.

TABLE VII
MISCELLANEOUS INDIRECT TAXES FOR THE YEARS ENDED MARCH 31, 1952, AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)	
	1952	1951	Amount	Per cent
Tax on insurance premiums.....	4.8	4.2	0.6	14.3
Duty on the export of electric power.....	0.7	0.6	0.1	16.7
Fur export tax.....	0.1	0.1	.....	.....
Total miscellaneous indirect taxes.....	5.6	4.9	0.7	14.3

(3) NON-TAX REVENUES

Non-tax revenues totalled \$281.9 million in 1951-52, an increase of \$48.6 million or 20.8 per cent over the corresponding amount for 1950-51. A comparative summary of non-tax revenues by principal classifications for 1951-52 and 1950-51 is given in Table VIII which follows:

TABLE VIII
NON-TAX REVENUES FOR THE YEARS ENDED MARCH 31, 1952, AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)	
	1952	1951	Amount	Per cent
Post Office.....	104.6	90.4	14.2	15.7
Return on investments.....	117.6	89.5	28.1	31.4
Premium, discount and exchange.....	17.7	17.6	0.1	.....
Bullion and coinage.....	4.8	4.7	0.1	.....
Privileges, licences and permits.....	10.4	10.1	0.3	.....
Proceeds from sales.....	4.5	4.1	0.4	.....
Services and service fees.....	16.0	12.6	3.4	27.0
Refunds of previous years' expenditures.....	4.2	2.1	2.1	100.0
Miscellaneous.....	2.1	2.2	-0.1	-4.5
Total non-tax revenues.....	281.9	233.3	48.6	20.8

Gross post office receipts for 1951-52 amounted to \$122.3 million. After making authorized disbursements from revenue of \$17.7 million for salaries and rent allowances at "semi-staff" and revenue offices, commissions at sub-offices, transit charges on Canadian mail forwarded through or delivered in foreign countries, etc., net post office receipts credited to budgetary revenues amounted to \$104.6 million. This increase of \$14.2 million over the corresponding amount for 1950-51 was due principally to the new postal rates which came into effect on July 1, 1951. As costs of operating the Post Office during 1951-52 (excluding the \$17.7 million charged to revenue) totalled \$97.9 million, net revenues exceeded net costs by \$6.7 million. However, in making this comparison it is to be noted that the total shown for post office revenues does not reflect the value of services rendered free of charge to other departments, nor does the total shown for operating expenses reflect any charges for premises owned by the Government and occupied by the Post Office Department or for certain accounting and miscellaneous services provided by other departments.

Return on investments yielded \$117.6 million compared with \$89.5 million in 1950-51. This increase of \$28.1 million is due principally to the first payment of interest on the loan to the United Kingdom under the United Kingdom Financial Agreement Act, 1946, amounting to \$23.7 million and to increases of \$4.1 million in the profits of the Bank of Canada for the calendar year 1951, \$2.6 million in interest on Central Mortgage and Housing Corporation debentures and \$1.6 million in interest on advances to the Canadian National Railways. These were offset in part by decreases of \$2.2 million in the revenues from the Foreign Exchange Control Board and \$2.6 million in interest on loans to foreign governments under Part 2 of the Export Credits Insurance Act.

A comparative summary of receipts during 1951-52 and 1950-51 under this heading is given in Table IX which follows:

TABLE IX

RETURN ON INVESTMENTS FOR THE FISCAL YEARS ENDED MARCH 31, 1952, AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Loans to, and investments in Crown Agencies—			
Bank of Canada.....	24.2	19.9	4.3
Minister of Finance Exchange Fund.....	12.6	14.8	-2.2
Canadian National Railways.....	23.4	21.8	1.6
Central Mortgage and Housing Corporation.....	7.2	4.6	2.6
National Harbours Board.....	4.5	4.3	0.2
Other Crown Agencies.....	1.3	2.2	-0.9
	73.2	67.6	5.6
Other Loans and Investments—			
United Kingdom.....	23.7		23.7
Other National Governments.....	13.3	15.9	-2.6
Provincial and Municipal Governments.....	1.2	1.3	-0.1
Soldier and General Land Settlement Loans and Veterans Land Act Advances.....	4.4	3.8	0.6
Securities Investment Account.....	0.7	0.1	0.6
Other Loans and Investments.....	1.1	0.8	0.3
	44.4	21.9	22.5
	117.6	89.5	28.1

The total of \$17.7 million credited as premium, discount and exchange revenue during 1951-52 compares with a total of \$17.6 million credited in 1950-51. This revenue item was due mainly to bookkeeping adjustments in asset and liability accounts reflecting a reduction in United States dollar and sterling exchange rates from those operative in the fiscal year 1950-51. The Canadian dollar equivalent of outstanding debt payable in sterling and in United States dollars, which was reduced in consequence of this revaluation by \$25.5 million, was offset by \$2.6 million reduction in assets payable in the same currencies, resulting in a net credit in the premium, discount and exchange account of 22.9 million. Net differences in rates on gold and foreign exchange transactions further reduced the credit of \$22.9 million by \$5.2 million, resulting in a net revenue item of \$17.7 million.

(4) SPECIAL RECEIPTS AND CREDITS

Special receipts and other credits for the fiscal year 1951-52 totalled \$41.2 million, a decrease of \$52.6 million from the total of \$93.8 million of the preceding year. The following table presents a comparative summary of the principal sources of special receipts for the last two years:

TABLE X

SPECIAL RECEIPTS AND OTHER CREDITS FOR THE YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Sale of surplus Crown assets.....	14.7	19.6	-4.9
Central Mortgage and Housing Corporation—			
Surplus paid to the Receiver General.....	3.1	2.9	0.2
Proceeds from the sale of Wartime Housing properties.....	9.9	4.4	5.5
Refundable portion of income tax and excess profits tax—transfer to revenue of excess reserve set up in previous years.....	7.3	25.0	-17.7
Balance of Canadian Sugar Stabilization Corporation's price stabilization contingency reserve transferred to revenue.....		18.7	-18.7
Military relief and currency credits arising from war settlements.....	2.6	9.3	-6.7
Surplus—Canadian Arsenals Ltd.....	1.2	1.7	-0.5
Amount received in connection with operation of Park Steamships, Ltd..	0.9	1.8	-0.9
Refunds in connection with cost audits and re-negotiation of war contracts	0.3	3.6	-3.3
Sundry other special receipts and credits.....	1.2	6.8	-5.6
	41.2	93.8	-52.6

The total of \$14.7 million realized from the disposal of surplus Crown assets represents the net receipts during the fiscal year from Crown Assets Disposal Corporation after allowing for transfers to active asset accounts of amounts applicable to "Balances receivable under agreement of sale of Crown assets". It does not include the residual cash balances or the value of accounts receivable carried by the corporation as at March 31, 1952.

The amount of \$13 million received from Central Mortgage and Housing Corporation represents surplus funds in excess of the \$5 million reserve established by the corporation (\$3.1 million) and proceeds from the sale of Wartime Housing properties (\$9.9 million).

The amount of \$7.3 million represents a transfer to revenue of the amount in excess of requirements in respect to the final refundable portion of excess profits and income taxes which was set up as a reserve in previous years.

Receipts in respect of military relief and currency credits arising from war settlements totalled \$2.6 million compared with \$9.3 million received in 1950-51.

An amount of \$1.2 million was received from Canadian Arsenals Limited representing surplus for 1951-52. This compares with a surplus of \$1.7 million for 1949-50 credited in the fiscal year 1950-51.

B. EXPENDITURES

Budgetary expenditures for the fiscal year 1951-52 amounted to \$3,732.9 million, an increase of \$831.7 million or 28.7 per cent over the total for the preceding year. This increase was due primarily to an increase of \$664.1 million in defence expenditures, the total outlay of \$1,446.5 million for the Departments of National Defence and Defence Production being 85 per cent more than the corresponding outlay for the preceding year and 38.7 per cent of the aggregate Government expenditures for 1951-52. In addition there were other increases, the chief of which were the increases of \$92 million in public debt charges (due principally to the decision to place the accounting for interest on the public debt on an accrual basis), \$49.7 million for the deficit in the Old Age Security Fund, and \$29.1 million in the Government contribution to the civil service superannuation account (chiefly due to the payments to match individual contributors payments for arrears and to cover the additional liability arising from the upward revision of civil service salaries effective December 1, 1951). These increases, and the continuing increase in the cost of goods and services, which affected all appropriations more than offset the decreases of \$75.7 million in expenditure of the Department of Agriculture and \$20 million in old age pensions and pensions to blind persons, and reductions effected in other expenditure categories.

In previous years it has been customary to present a comparison by major categories of the expenditures for the current fiscal year with those of the previous year. In the accounts and estimates for the year under review the categories "capital expenditures", "special expenditures", "Government-owned enterprises" and "other charges" have been eliminated, and the items formerly appearing under these headings have been included under the headings of the appropriate departments. Consequently, to compare satisfactorily the expenditures of the two years, the expenditures for 1950-51 have also been adjusted to this basis.

The table which follows presents a comparative summary of expenditures for 1951-52 with expenditures for the preceding fiscal year classified by departments and principal purposes.

TABLE XI

STATEMENT OF EXPENDITURES BY MAJOR CLASSIFICATIONS FOR THE YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951

(In millions of dollars)

	Fiscal Year Ended March 31				Increase or Decrease (—)	
	1952		1951		Amount	Per cent
	Amount	Per cent	Amount	Per cent		
National Defence.....	1,415.5	37.9	782.4	26.9	633.1	80.9
Defence Production.....	31.0	0.8			31.0	
Public Debt Charges.....	443.5	11.9	439.0	15.1	4.5	1.0
Additional amount required to place interest on public debt on accrual basis.....	87.5	2.3			87.5	
Provincial Subsidies and Tax Rental Pay- ments (including Transitional Grant to Newfoundland).....	127.2	3.4	123.9	4.3	3.3	2.6
Government contribution to Superannua- tion account.....	110.9	3.0	81.8	2.8	29.1	35.5
Provision for reserve for possible losses on ultimate realization of active assets.....	75.0	2.0	75.0	2.6		
Family Allowances.....	320.5	8.6	309.5	10.7	11.0	3.5
Old Age Pensions and Pensions to Blind Persons.....	83.2	2.2	103.2	3.6	-20.0	-19.4
Deficit—Old Age Security Fund.....	49.7	1.3			49.7	
Unemployment Insurance Act—Adminis- tration and Government's Contribution..	53.8	1.4	52.9	1.8	0.9	1.7
Agriculture.....	67.1	1.8	142.8	4.9	-75.7	-53.0
Citizenship and Immigration.....	23.2	0.6	20.7	0.7	2.5	12.0
External Affairs.....	37.6	1.0	22.1	0.8	15.5	70.1
Finance.....	29.5	0.8	32.8	1.1	-3.3	-10.0
Mines and Technical Surveys.....	27.8	0.8	17.5	0.6	10.3	58.8
National Health and Welfare.....	45.4	1.2	36.2	1.3	9.2	25.4
National Research Council and Atomic Energy Control Board.....	25.1	0.7	18.0	0.6	7.1	39.4
National Revenue.....	45.8	1.2	46.1	1.6	-0.3	-0.4
Post Office.....	98.0	2.6	91.8	3.2	6.2	6.7
Public Works.....	77.5	2.1	73.6	2.5	3.9	5.3
Resources and Development.....	31.8	0.9	28.9	1.0	2.9	10.0
Royal Canadian Mounted Police.....	27.3	0.7	19.8	0.7	7.5	37.9
Trade and Commerce.....	21.8	0.6	30.9	1.1	-9.1	-29.4
Transport.....	99.9	2.7	85.1	2.9	14.8	17.4
Veterans Affairs.....	216.0	5.8	216.4	7.4	-0.4	0.2
Other Departments.....	61.3	1.7	50.8	1.8	10.5	20.6
	3,732.9	100.0	2,901.2	100.0	831.7	28.7

As a statement of accountability or stewardship it is appropriate that the expenditures should be reported to Parliament on the basis of the classifications adopted in the Estimates, and so in the accounting statements in subsequent sections of this report and in the analysis of the year's expenditures later in this section of the survey, the usual accounting classifications have been followed. However, classifications of expenditures by function or purpose on the one hand, and by object or type of goods or service acquired on the other, supplement the information contained in statements of expenditures by departmental or administrative units. In the table

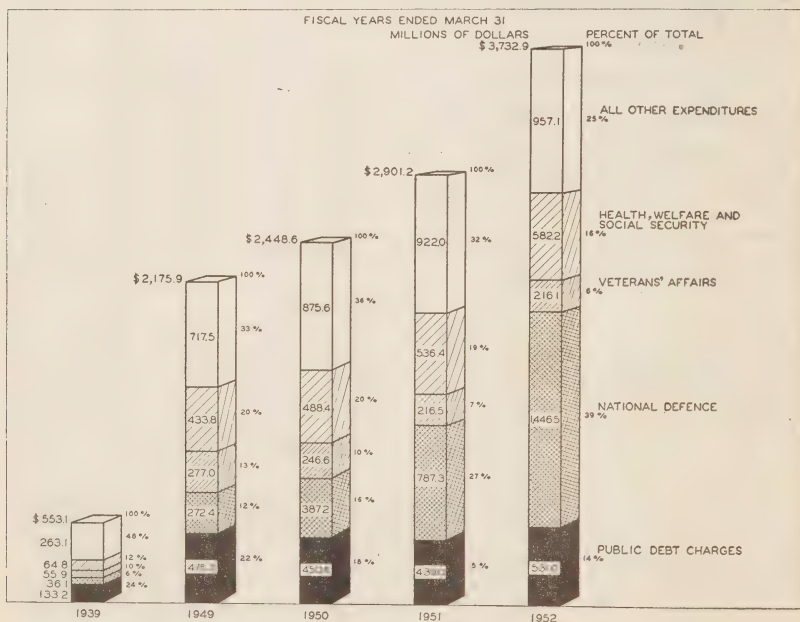
which follows, a classification of expenditures by major function or purpose is presented. For purposes of comparison, expenditures for the two preceding years and for the last pre-war year have been compiled on the same basis.

TABLE XII

BUDGETARY EXPENDITURES CLASSIFIED BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31, 1939 AND 1950 TO 1952 INCLUSIVE

	1938-39		1949-50		1950-51		1951-52	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$ millions	%	\$ millions	%	\$ millions	%	\$ millions	%
Public Debt Charges.....	133.2	24	450.8	18	439.0	15	531.0	14
Subsidies and Tax Rental Payments to Provinces.....	21.2	4	103.9	4	123.9	4	127.2	3
Defence.....	36.1	6	387.2	16	787.3	27	1,446.5	39
Veterans Affairs.....	55.9	10	246.6	10	216.5	7	216.1	6
Health, Welfare and Social Security.....	64.8	12	488.4	20	536.4	19	582.2	16
Resources and Industrial Development.....	59.8	11	183.6	8	240.4	8	173.1	5
Transportation and Communication.....	130.8	24	243.3	10	217.7	8	243.4	6
General Government.....	47.6	8	162.9	7	246.1	9	303.9	8
Other Unclassified Expenditure.....	3.7	1	181.9	7	93.9	3	109.5	3
	553.1	100	2,448.6	100	2,901.2	100	3,732.9	100

BUDGETARY EXPENDITURE



National Defence and Defence Production

A more complete picture of Canada's expenditures for defence can be seen by considering together the expenditures of the Departments of National Defence and Defence Production. By adding to the expenditures of \$1,415.5 million for the Department of National Defence the sum of \$31 million being the outlay for the Department of Defence Production, there results a total of \$1,446.5 million for defence for 1951-52, an increase of \$664.1 million over the previous year. This constitutes approximately 38.7 per cent of all government expenditures for the fiscal year, making defence the largest class of expenditure by a considerable margin. The following table shows a comparative summary of the expenditures for defence for the last two years:

TABLE XIII

DEFENCE EXPENDITURES FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (-)
	1952	1951	
Department of National Defence—			
Army, Navy and Air Services.....	1,217.5	545.6	671.9
Defence Research and Development.....	35.4	23.4	12.0
Aid to allied forces.....	126.4	195.4	-69.0
Pensions and Government's contribution to the Permanent Services Pension Account.....	35.7	17.0	18.7
General including grants to Military associations, etc.....	0.5	1.0	-0.5
	1,415.5	782.4	633.1
Department of Defence Production—			
Capital Assistance.....	22.7		22.7
Administration and General.....	8.3		8.3
	31.0		31.0
	1,446.5	782.4	664.1

The expenditures of \$1,217.5 million for the Army, Navy and Air Services represent an increase of \$671.9 million over the total of \$545.6 million for 1950-51, reflecting the gathering momentum of the defence programme. Expenditures for Defence Research and Development amounted to \$35.4 million for 1951-52 compared with \$23.4 million for 1950-51, an increase of \$12 million.

Expenditures under the authority of The Defence Appropriation Act, 1950, section 3, and Vote 246 of the Appropriation Act, No. 4, 1951, amounted to \$126.4 million, or \$69 million less than the total of \$195.4 million for the previous year. In 1950-51 under these authorities existing defence equipment and supplies were transferred to parties to the North Atlantic Treaty. The value of the equipment and supplies transferred was charged to these appropriations on the basis of the estimated present value, and an equivalent amount was credited to a special Defence Equipment Replacement Account from which payment might be made for the purchase of defence equipment for the Canadian Forces. The expenditure of \$126.4 million for 1951-52 consists of \$74.9 million for existing equipment and supplies transferred to North Atlantic Treaty countries and \$51.5 million for direct cash outlays for mutual aid by the Government of Canada, representing costs incurred in the training in Canada of air crews from allied countries and for acquiring and supplying new military equipment to parties to the North Atlantic Treaty.

The Government's contribution to the Permanent Services Pension Account for 1951-52 was \$30.7 million or \$18.7 million more than the corresponding amount for the previous year. Of the total, \$18.4 million represented a government contribution equivalent to one and two-thirds times the current contributions by permanent services personnel, while \$12.3 million related to contributions for arrears.

The Department of Defence Production was established at the beginning of the fiscal year 1951-52, under the authority of The Defence Production Act, to buy or acquire defence supplies and construct defence projects required by the Department of National Defence. The

Department's major expenditures were for the provision of capital assistance to private contractors or Crown corporations undertaking contracts essential to the defence programme. While the table would appear to indicate that there were no comparable expenditures prior to 1951-52, it should be observed that the Department of Trade and Commerce was responsible for, and incurred expenditures relating to, activities similar to those which the Department of Defence Production now administers. For example, in 1950-51, expenditures of \$1.3 million were made for research and development of jet engines and aircraft; \$2.9 million for administration and operation of Canadian Arsenals Limited; \$1.4 million for expenses incurred in purchasing materials, supplies and equipment for the Department of National Defence and \$0.5 million for expenses incurred in procuring the construction of defence projects for that department.

It should also be pointed out that in addition to the foregoing budgetary expenditures, further substantial cash outlays were required in connection with the defence programme. Net cash payments of \$82.4 million were made from the Defence Production Revolving Fund in 1951-52 for the acquisition of materials for use in the manufacture of defence equipment. For purposes of accounting and control materials so purchased are treated as assets in the books of the government until such time as they are billed to the Department of National Defence or sold to defence contractors for use in the manufacture of defence equipment. Also an amount of \$49 million cash was paid out of the Defence Equipment Replacement Account for the purchase of equipment to replace that which had been transferred as mutual aid to the forces of countries allied with Canada under the North Atlantic Treaty, in accordance with the provisions of section 3 of the Defence Appropriation Act, 1950. Since this disbursement is made from, and reduces, an account carried as a liability on the balance sheet it is not shown as a budgetary expenditure.

Public Debt Charges

In 1951-52, as in the previous year, public debt charges constituted the second largest class of government expenditures being exceeded only by expenditures for defence. The total of \$531 million, for public debt charges, which was 14.2 per cent of the overall total of all budgetary expenditures was \$92 million more than the corresponding total for the preceding year. An increase of \$94.7 million in interest on public debt was offset to some extent by a net reduction of \$2.7 million in other public debt charges, the latter being due almost entirely to a decrease in the annual charges for the amortization of bond discount and commission.

Interest on public debt, at \$432.4 million, excluding \$87.5 million being additional amount required to place interest on public debt on an accrual basis, was \$7.2 million greater than in the previous year. Of this amount, \$6.6 million represents the net increase in interest paid or credited to various annuity, insurance, superannuation, deposit and trust accounts, and \$0.6 million the net increase in interest on funded debt and treasury bills.

The decision to place interest on public debt on an accrual basis is a major change in accounting treatment. In the past, the practice was to charge interest on the public debt to expenditures in the month in which it became due and payable. As the interest due dates are concentrated rather heavily towards the end of the fiscal year, charges to budgetary expenditures in the early months of the year, as reported in the monthly statements published in the *Canada Gazette*, did not reflect the real trend of these expenditures. In order to give a more accurate current picture of expenditures month by month, it was decided that these interest charges should be made on an accrual basis—that is, that interest should be charged monthly as it accrued rather than annually or semi-annually as it became due and payable. In reflecting this change of policy in the 1951-52 accounts, interest on the public debt was accrued from the last due date to March 31, 1952, resulting in an additional non-recurring charge of \$87.5 million in the year's accounts, representing an average additional charge of approximately three months' interest on unmatured funded debt and a corresponding credit to Deferred Credits.

Interest on funded debt payable in Canada showed a small increase of \$2.5 million, largely attributable to increased rates on short-term issues, while interest on debt payable in New York, amounting to \$10.5 million, was \$1.8 million less than during the previous year. This decrease was due mainly to the redemption of the \$100 million 4 per cent 1930-60 New York loan which was called as of October 1, 1950, and replaced by the \$50 million 2½ per cent 1950-75 loan.

Interest on deposit and trust accounts remained unchanged but insurance, pension and guaranty accounts continued to increase substantially and as a result interest allowed on these accounts in 1951-52 was \$6.6 million more than in 1950-51. Of this increase \$2 million was for interest on the government annuities account, \$0.8 million on the Permanent Services Pension Account, and \$3.4 million on the Civil Service Superannuation Account.

Other public debt charges, including the annual amortization of bond discounts and commissions, the cost of issuing new loans (not amortized) and other miscellaneous expenses incurred in servicing the public debt, amounted to \$11.1 million for 1951-52 as compared with \$13.8 million for 1950-51, a decrease of \$2.7 million.

The following table presents a summary of public debt charges for 1951-52 and the corresponding figures for the previous year. Statements in greater detail are given in Appendices 5 to 8, pages 114 to 119 of this part.

TABLE XIV
INTEREST AND OTHER PUBLIC DEBT CHARGES FOR FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Interest on Public Debt—			
Funded Debt and Treasury Bills—			
Payable in Canada.....	378.5	376.0	2.5
Payable in London.....	1.7	1.8	-0.1
Payable in New York.....	10.5	12.3	-1.8
	390.7	390.1	0.6
Deposit and Trust Accounts.....	2.8	2.8	.....
Insurance, Pension and Guaranty Accounts.....	38.9	32.3	6.6
	432.4	425.2	7.2
Additional amount required to place interest on public debt on accrual basis.....	87.5	.....	87.5
Total Interest on Public Debt.....	519.9	425.2	94.7
Annual amortization of bond discounts and commissions.....	9.7	12.5	-2.8
Servicing of Public Debt.....	0.3	0.4	-0.1
Cost of Issuing New Loans.....	1.1	0.9	0.2
Total Public Debt Charges.....	531.0	439.0	92.0

When considering the magnitude of these public debt charges and the burden which they impose upon the public treasury, two points should be borne in mind. In the first place, due to the decision to place the accounting for interest on public debt on an accrual basis, the total interest charges of \$519.9 million for 1951-52 include interest for periods ranging up to nearly 18 months. For example, as the last interest due date in the fiscal year for the Third and Fourth Victory Loans, was November 1, 1951, an additional five months' interest from that date to March 31, 1952 was accrued on each of these loans, making the interest charge in 1951-52 for a period of 17 months in all. Consequently, if a proper assessment of the *annual* interest burden is sought, the additional amount of \$87.5 million should be eliminated from the calculation.

In the second place, it should be noted that a substantial portion of the public debt is attributable to or is invested in productive or earning assets. Accordingly, in calculating the *net* burden of the government's *annual* interest charges, the income received from loans, investments and other productive assets should also be taken into account. In 1951-52, the aggregate return on loans and investments, as shown in Table IX, was \$117.6 million. The deduction of this amount, together with the amount of \$87.5 million referred to above, from the gross total of \$519.9 million, for interest as shown in Table XIV, would reduce that figure to \$314.8 million. The comparable figure for 1950-51 was \$335.7 million and for 1938-39, \$114.8 million. Measured as a percentage of the gross national product for the calendar year ending within the fiscal year, the relative burden of the government's *net annual* interest charges was 1.48 per cent in 1951-52 compared with 1.85 per cent in 1950-51 and 2.19 per cent in 1938-39.

Subsidies and Tax Rental Payments to Provinces

Amounts totalling \$127.2 million were paid to the provinces during 1951-52 for statutory subsidies, the transitional grant to Newfoundland, rentals under the tax rental agreements, and the transfer of certain public utility tax receipts as compared with \$123.9 million in 1950-51. A comparative summary of the payments for the two years is given in the following table:

TABLE XV

SUBSIDIES AND TAX RENTAL PAYMENTS TO PROVINCES FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Statutory subsidies	20.1	18.7	1.4
Transitional grant to Newfoundland	6.5	6.5	.....
Rentals under Tax Rental Agreements	96.9	94.1	2.8
Transfer of certain public utility tax receipts (sec. 7, Chap. 58, Statutes of Canada, 1947)	3.7	4.6	-0.9
	127.2	123.9	3.3

Statutory subsidy payments in 1951-52 were based on the 1951 census totals of population, while in 1950-51 payments were calculated on the basis of population according to the 1941 census or in the case of the three prairie provinces, the 1949 estimates. The increase in subsidy payments of \$1.4 million reflects the increase in population as recorded in the 1951 census.

Payments under the tax rental agreements increased by a net amount of \$2.8 million, reflecting the appropriate adjustment in the relevant ratios of population and estimates of gross national product on which the payments are based. Under the provisions of the Dominion-Provincial Tax Rental Agreements Act, the Government of Canada collects provincial 5 per cent corporation taxes for the seven provinces participating in the 1947 agreements. Although levied by the provinces, these taxes are administered and collected by the Government of Canada and the proceeds thereof, when finally assessed, are paid to the provinces in lieu of an equivalent (or approximately equivalent) portion of the stipulated tax rental. Gross payments required under the tax agreements increased by \$10.5 million, but as the payments to the provinces out of the provincial 5 per cent corporation tax suspense account amounted to \$7.7 million more than similar payments made in 1950-51, the net increase was reduced to \$2.8 million.

There was a decrease of \$0.9 million in payments of public utility tax receipts. Section 7 of the Dominion-Provincial Tax Rental Agreements Act, 1947, authorized the payment to the provinces, whether participating in the agreements or not, of a portion of the taxes collected from corporations, whose main business was the distribution to, or the generation for the distribution to, the public of electrical energy, gas or steam.

A summary of payments by provinces during 1951-52 is given in the following table:

TABLE XVI

SUBSIDIES AND TAX RENTAL PAYMENTS TO PROVINCES FOR THE FISCAL YEAR ENDED MARCH 31, 1952
(In millions of dollars)

	Statutory Subsidies	Rentals under Tax Rental Agree- ments	Transfer of certain public utility tax receipts	Transitional Grant	Total
Newfoundland	1.6	7.7	0.1	6.5	15.9
Nova Scotia	2.1	12.6	0.1	.....	14.8
Prince Edward Island	0.7	2.2	(1)	.....	2.9
New Brunswick	1.7	9.4	0.2	.....	11.3
Quebec	3.3	.....	0.6	.....	3.9
Ontario	3.6	.....	0.6	.....	4.2
Manitoba	1.7	14.6	0.3	.....	16.6
Saskatchewan	2.0	16.5	(1)	.....	18.5
Alberta	2.1	14.8	0.8	.....	17.7
British Columbia	1.3	19.1	1.0	.....	21.4
	20.1	96.9	3.7	6.5	127.2

(1) Less than \$50,000.

Government Contributions to the Civil Service Superannuation Account

Amounts totalling \$110.9 million were transferred to the civil service superannuation account in 1951-52, an increase of \$29.1 million over the Government's total contributions in 1950-51.

In 1951-52, as in the previous fiscal year, an amount of \$75 million was credited to the account as a special government contribution of a portion of the amount by which the liabilities as estimated by the actuaries exceeded the balance in the account. In addition, \$23 million, being the additional liability due to the upward revision of civil service salaries effective December 1, 1951, was transferred to the account.

The remaining \$12.9 million represents a government contribution of an amount equal to the estimated payments by individual contributors in the previous year on account of current and prior service. This increase of \$6.1 million over the contribution of \$6.8 million in 1950-51 was due mainly to the fact that in previous years the Government had matched only the current contributions of individual contributors.

For a more complete explanation of transactions affecting this account, see the comments on "Insurance, Pension and Guaranty Accounts" in the section on "The Balance Sheet of Canada."

Provision for reserve for possible losses on the ultimate realization of active assets

An amount of \$75 million was again transferred to the general reserve established in 1940-41 to provide for possible losses on the ultimate realization of active assets with a corresponding amount being shown as an expenditure in the Government's accounts.

Up to and including the fiscal year 1946-47, \$25 million was set aside annually, but to offset the charges made to the reserve and to establish it at a level more commensurate with the magnitude of the Government's active assets, in 1947-48 and in succeeding years, the annual provision has been \$75 million. There was no charge or write-off to the reserve during the fiscal year. The reserve now stands at \$470.9 million, or about 7.2 per cent of the aggregate active assets which totalled \$6,543.3 million at the close of the fiscal year 1951-52.

Family Allowances, Old Age Pensions and Pensions to Blind Persons

Payments for family allowances amounted to \$320.5 million for 1951-52 representing approximately 8.6 per cent of the total expenditures for the fiscal year. The increase of \$11 million over the previous year is attributable to the natural increase in population in the eligible age groups.

Payments in respect of old age and blind pensions for 1951-52 (excluding pensions paid from the Old Age Security Fund) amounted to \$83.2 million resulting in a decrease of \$20 million from the total of \$103.2 million for 1950-51. The Old Age Pension Act provided for the payment by the federal government of 75 per cent of the lesser of \$40 monthly or the amount of pension paid by the province monthly up to December 31, 1951, to eligible persons in need who were 70 years and over or 21 years and over if blind. On January 1, 1952, the Old Age Assistance Act became effective under which the federal government paid the provinces 50 per cent of \$40 monthly or of the amount of assistance paid by the province monthly, whichever was the lesser, to eligible persons in need who were 65 years and over. After January 1, 1952, the blind continued to receive pensions but under the new Blind Persons Act. Under the Old Age Security Act which also came into effect on January 1, 1952 the federal government paid \$40 monthly out of the Old Age Security Fund to all eligible persons of 70 years and over irrespective of need commencing in January 1952. Consequently, payments to the provinces for the last quarter of 1951-52 were substantially reduced, but the full effect of this change will not be apparent until the conclusion of 1952-53.

A comparative summary of the payments for 1951-52 and the outlay for the preceding year is given in the following table:

DEPARTMENT OF FINANCE

TABLE XVII

FAMILY ALLOWANCE PAYMENTS AND FEDERAL CONTRIBUTIONS TO OLD AGE PENSIONS, OLD AGE ASSISTANCE AND PENSIONS TO BLIND PERSONS FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Family Allowances.....	320.5	309.5	11.0
Federal contributions to—			
Old Age Pensions ⁽¹⁾	77.2	99.3	—22.1
Old Age Assistance.....	2.3	.....	2.3
Pensions to the blind.....	3.7	3.9	—0.2
	403.7	412.7	—9.0

(¹) Not including pension payments of \$76.1 million from the Old Age Security Fund.

The distribution of these payments, by provinces, is shown in the following tables:

TABLE XVIII

FAMILY ALLOWANCE PAYMENTS FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase
	1952	1951	
Newfoundland.....	10.6	10.2	0.4
Nova Scotia.....	15.9	15.7	0.2
Prince Edward Island.....	2.5	2.4	0.1
New Brunswick.....	13.9	13.8	0.1
Quebec.....	102.9	99.6	3.3
Ontario.....	93.2	89.0	4.2
Manitoba.....	16.7	16.2	0.5
Saskatchewan.....	19.4	19.2	0.2
Alberta.....	21.6	20.8	0.8
British Columbia.....	23.1	22.0	1.1
Northwest and Yukon Territories.....	0.6	0.6	.....
	320.5	309.5	11.0

TABLE XIX

FEDERAL CONTRIBUTIONS TO OLD AGE PENSIONS AND PENSIONS TO THE BLIND FOR THE YEAR ENDED
MARCH 31, 1952
(In millions of dollars)

	Old Age Pension Act	Pensions to the Blind
Newfoundland.....	3.0	0.1
Nova Scotia.....	5.0	0.3
Prince Edward Island.....	0.7	(¹)
New Brunswick.....	4.2	0.4
Quebec.....	19.1	1.3
Ontario.....	23.2	0.8
Manitoba.....	4.6	0.3
Saskatchewan.....	4.6	0.1
Alberta.....	4.6	0.2
British Columbia.....	8.1	0.2
Northwest and Yukon Territories.....	0.1	(¹)
	77.2(²)	3.7

(¹) Less than \$50,000.

(²) In addition to these payments under the Old Age Pension Act there were Federal contributions to the provinces under the Old Age Assistance Act, 1951, amounting to \$2.3 million. A breakdown of this total by provinces and a comparison with 1950-51 would be meaningless because of differences in provincial legislation and consequent varying application of this Act from province to province.

Deficit—Old Age Security Fund

Payments of pensions of \$40 per month under the Old Age Security Act to all eligible persons seventy years of age or over without a means test commenced in January 1952. Payments during the three months of the fiscal year in which the Act was in operation amounted to \$76.1 million. Payments are made from the Old Age Security Fund which was established by the Act and into which are paid the proceeds of a 2 per cent sales tax, a 2 per cent personal income tax and a 2 per cent tax on corporate profits levied under the Old Age Security Act. Revenues from these taxes during 1951-52 amounted to \$24.3 million for sales tax, \$2 million for corporation income tax, and \$0.1 million for individual income tax. Owing to the fact that revenue from the corporation income tax is slow in coming in during the first months of the year, the yield was disproportionately low. The deficiency of \$49.7 million representing the amount by which the pension payments of \$76.1 million exceed tax collections of \$26.4 million was covered by funds voted by Parliament by Vote 608 of Appropriation Act No. 2, 1952.

Unemployment Insurance Act Administration and Government's Contribution

Expenditures relating to the Unemployment Insurance Act (excluding the Government's payment as employer) amounted to \$53.8 million for 1951-52, an increase of \$0.9 million over the total of \$52.9 million for 1950-51.

Unemployment insurance benefit payments are not charged directly to budgetary expenditures but to the Unemployment Insurance Fund which is financed by contributions from employers and employees (on a scale established in the Unemployment Insurance Act), by interest earned on investments, and by the Government's contribution of an amount equal to one-fifth of the combined employer-employee payments.

In addition, the Government assumes the cost of administration and, pursuant to the Terms of Union with Newfoundland, the cost of unemployment benefits to certain residents of that Province. Qualification for benefit under the Terms of Union terminated as of April 1, 1951, but expenditures of \$0.3 million were made during 1951-52, representing the payment of claims pending on April 1, 1951. Corresponding expenditures in 1950-51 were \$3 million. The Government also reimburses the Fund for certain supplementary benefits under section 87 F of the Act. Supplementary benefits were \$1.8 million in 1950-51, but as persons in the class in respect of whom the greater portion of the claims arise now qualify under the general provisions of the Act, corresponding expenditures for 1951-52 amounted to only \$35,000.

The Government's contribution to the Fund for 1951-52 amounted to \$29.9 million compared with \$26.1 million in 1950-51. Administration costs for 1951-52 amounted to \$23.5 million, an increase of \$1.6 million over the total of \$21.9 million in the previous year.

During 1951-52, combined employer-employee contributions to the Fund amounted to \$149.7 million and the Government's contribution as noted above was \$29.9 million. Benefit payments from the Fund during the fiscal year totalled \$90.5 million. At March 31, 1952, the balance of the Fund was \$787.4 million, of which \$774.8 million was invested in securities (including \$6 million accrued interest).

Agriculture

Expenditures of the Department of Agriculture amounted to \$67.1 million for 1951-52 compared with \$142.8 million for the previous year. The decrease of \$75.7 million is mainly accounted for by the absence of any payment in the accounts for the fiscal year under review comparable to the payment of \$65 million in 1950-51 to the Canadian Wheat Board to be added to the amount available for distribution to holders of participation certificates in settlement of the 1945-50 wheat pool. In addition, there were decreases of \$4.3 million in advances to the Prairie Farm Emergency Fund, \$2.9 million in departmental administrative and sundry expenditures, and \$1.8 million in the net operating loss of the agricultural prices support account.

The following table presents a comparative summary of the expenditures of the department for the last two years:

TABLE XX

EXPENDITURES OF THE DEPARTMENT OF AGRICULTURE FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Freight assistance on western feed grains.....	15.0	15.6	—0.6
Rehabilitation and reclamation projects.....	11.9	13.2	—1.3
Advances to Prairie Farm Emergency Fund.....		4.3	—4.3
Payment to Canadian Wheat Board for distribution to producers.....		65.0	—65.0
Premium on hog carcasses including administrative costs.....	5.4	5.1	0.3
Experimental Farms Service.....	7.7	7.1	0.6
Science Service.....	7.5	7.1	0.4
Production Service.....	8.8	8.8	
Marketing Service.....	4.6	4.9	—0.3
Assistance to apple growers—Nova Scotia and British Columbia.....	1.7	2.5	—0.8
Net Operating loss—Agricultural Prices Support Board.....	1.7	3.5	—1.8
Departmental administration and sundry.....	2.8	5.7	—2.9
	67.1	142.8	—75.7

Citizenship and Immigration

Expenditures for the Department of Citizenship and Immigration in the fiscal year 1951-52 amounted to \$23.2 million, a decrease of \$2.5 million from the total in the previous year.

The following table presents a comparative summary of expenditures for the last two fiscal years.

TABLE XXI

CITIZENSHIP AND IMMIGRATION EXPENDITURES FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Citizenship and Citizenship Registration.....	0.5	0.4	0.1
Immigration.....	8.2	5.6	2.6
Indian Affairs.....	14.0	14.6	—0.6
Administration and General.....	0.5	0.1	0.4
	23.2	20.7	2.5

External Affairs

Expenditures of the Department of External Affairs amounted to \$37.6 million for 1951-52, as compared with \$22.1 million for the previous year. The increase of \$15.5 million is attributable mainly to an increase of \$15 million in assistance to other countries and payments to international organizations from \$14.5 million in 1950-51 to a total of \$29.5 million in 1951-52. In 1951-52 this assistance consisted chiefly of grants to the governments of India and Pakistan under the Colombo Plan, to assist these countries in their economic development programs. During the fiscal year a total of \$25 million was made available to these governments.

Finance

The major items of expenditure for the Department of Finance during 1951-52 have already been dealt with under the headings "Public Debt Charges", "Subsidies and Tax Rental Payments to Provinces", "Provision for reserve for possible losses on the ultimate realization of active assets" and "Government Contributions to the Civil Service Superannuation Account". Apart

from the above, amounts totalling \$29.5 million were spent for administration and other services under the jurisdiction of the department compared with \$32.8 million in the preceding year. The net decrease of \$3.3 million was due to the absence in 1951-52 of any amount comparable to the grant of \$12.5 million in the preceding year to the Province of Manitoba to assist it to meet costs incurred as a result of the Red River floods in 1950, offset by grants to universities of \$7 million, by a payment of \$1.3 million in implementation of a guarantee *re* Ming Sung Industrial Company, Limited (for which there were no comparable items in 1950-51) and by increases of \$1.3 million in the administration expenses of the Office of the Comptroller of the Treasury and of \$0.7 million in grants to municipalities in lieu of taxes on federal property. The decrease in departmental administration and general expenses is largely accounted for by a decrease in expenditures for the Wartime Prices and Trade Board.

The following table presents a comparative summary of these expenditures for the past two years:

TABLE XXII

GENERAL AND ADMINISTRATION EXPENDITURES OF THE DEPARTMENT OF FINANCE FOR THE FISCAL YEARS
ENDED MARCH 31, 1952 AND MARCH 31, 1951

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Administration expenses—Office of the Comptroller of the Treasury.....	12.6	11.3	1.3
Grants to Universities.....	7.0	.....	7.0
Grants to Municipalities in lieu of taxes on federal property.....	2.1	1.4	0.7
Government's contribution as an employer to the Unemployment Insurance Fund.....	1.1	1.1	.....
Federal government share of claims—Rimouski and Cabano fires.....	1.2	1.2	.....
Implementation of guarantees—Ming Sung Industrial Co., Ltd.....	1.3	.....	1.3
Grant to the Province of Manitoba to assist it to meet costs incurred as a result of Red River Floods, 1950.....	.....	12.5	—12.5
Departmental administration and general.....	4.2	5.3	—1.1
	29.5	32.8	—3.3

Mines and Technical Surveys

Expenditures of the Department of Mines and Technical Surveys amounted to \$27.8 million for the fiscal year 1951-52, compared with a total of \$17.5 million shown for the department in the previous year. Of this increase of \$10.3 million, \$4.7 million is attributable to an increase in payments under the Emergency Gold Mining Assistance Act. The greater part of the remainder is due to the fact that while in 1951-52 expenditures of \$5.1 million for the Dominion Coal Board are included in the total for the department, in 1950-51 there was no comparable item under the Department of Mines and Technical Surveys, expenditures of the Board amounting to \$3.6 million being recorded under the Department of Trade and Commerce.

National Health and Welfare

The major items of expenditure for this department during 1951-52 have already been dealt with under the headings "Family Allowances, Old Age Pensions and Pensions to Blind Persons" and "Deficit—Old Age Security Fund". Amounts totalling \$45.4 million were spent for the remaining services, including administration of the department, compared with \$36.2 million for the previous year. This represents an increase of \$9.2 million, of which \$5.4 million is accounted for by increases in general health grants to assist the provinces in hospital construction, strengthening of general public health services and the control of disease.

National Research Council and Atomic Energy Control Board

Expenditures of the National Research Council for the fiscal year 1951-52 amounted to \$12.8 million as compared to \$10.7 million in the previous year, an increase of \$2.1 million.

Expenditures of the Atomic Energy Control Board increased \$5 million during the fiscal year 1951-52 to \$12.3 million from \$7.3 million in the previous year.

National Revenue

Expenditures amounting to \$45.8 million were made by the Department of National Revenue during the fiscal year 1951-52, a small decrease of \$0.3 million from the total of \$46.1 million for the previous year. An increase of \$3 million in expenses of the Customs and Excise Divisions was more than offset by a decrease of \$3.3 million in the expenditures of the Taxation Division.

The following table presents a comparative statement of the expenditures of the department for the last two fiscal years:

TABLE XXIII

DEPARTMENT OF NATIONAL REVENUE EXPENDITURES FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Customs and Excise Divisions.....	23.9	20.9	3.0
Taxation Division.....	21.8	25.1	—3.3
Income Tax Appeal Board.....	0.1	0.1	.....
	45.8	46.1	—0.3

Post Office

Gross expenditures of the Post Office Department including payments from revenue amounted to \$115.7 million in the fiscal year 1951-52, an increase of \$8.8 million over the total of \$106.9 million in the previous year. Of the total of \$115.7 million, \$17.7 million was paid from revenue during the year under review for remuneration of postmasters and staffs at revenue and semi-staff offices and for commissions at sub-offices, and other disbursements, and \$98 million was charged to budgetary expenditures. Corresponding payments from revenue in 1950-51 were \$15.1 million, and net budgetary expenditures were \$91.8 million.

The following table presents a summary of the expenditure of the department for the last two fiscal years:

TABLE XXIV

POST OFFICE DEPARTMENT EXPENDITURES FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Charged to Expenditures—			
Operations—including salaries and other expenses of staff post offices, district offices and railway mail services and supplies and equipment and other items for revenue post offices.....	56.3	50.0	6.3
Transportation—movement of mail by land, air and water.....	38.4	38.8	—0.4
Financial services.....	2.3	2.1	0.2
Departmental administration and general.....	1.0	0.9	0.1
	98.0	91.8	6.2
Charged to Revenue—			
Operations—salaries of postmasters and staffs at revenue and semi-staff offices, commissions paid at sub-offices and other disbursements	17.7	15.1	2.6
	115.7	106.9	8.8

Public Works

In 1951-52 the expenditures of the Department of Public Works amounted to \$77.5 million, an increase of \$3.9 million over the total for the previous year. The table which follows presents a comparison of the last two fiscal years.

TABLE XXV

EXPENDITURES OF THE DEPARTMENT OF PUBLIC WORKS FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Architectural Branch.....	50.7	42.7	8.0
Engineering Branch.....	25.2	29.6	-4.4
Administration and General.....	1.6	1.3	0.3
	77.5	73.6	3.9

Resources and Development

Expenditures of \$31.8 million for the Department of Resources and Development for the fiscal year 1951-52 exceeded those of the previous year by \$2.9 million. The following table presents a summary by major divisions of the expenditures of the department for the last two fiscal years:

TABLE XXVI

RESOURCES AND DEVELOPMENT EXPENDITURES FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
National Parks Branch.....	7.0	9.8	-2.8
Engineering and Water Resources Branch.....	15.2	9.1	6.1
Northern Administration and Lands Branch.....	3.1	5.0	-1.9
Forestry Branch.....	3.4	2.6	0.8
Canadian Government Travel Bureau.....	1.4	1.2	0.2
Housing.....	1.4	0.8	0.6
Administration and General.....	0.4	0.4	.....
	31.8	28.9	2.9

Increases of \$6.1 million in expenditures for the Engineering and Water Resources Branch, \$0.8 million for the Forestry Branch and \$0.6 million for Housing were offset in part by decreases of \$2.8 million for the National Parks Branch and \$1.9 million for the Northern Administration and Lands Branch. The increase in the expenditures for Engineering and Water Resources Branch is more than accounted for by the increase in expenditures for the Trans-Canada Highway which amounted to \$13.1 million in 1951-52 compared with \$6.1 million in the previous year, an increase of \$7 million.

Royal Canadian Mounted Police

Expenditures for the Royal Canadian Mounted Police amounted to \$27.3 million for 1951-52, an increase of \$7.5 million over the total for the previous year. The following is a summary of the expenditures of the department for the past two fiscal years:

DEPARTMENT OF FINANCE

TABLE XXVII

ROYAL CANADIAN MOUNTED POLICE EXPENDITURES FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND
MARCH 31, 1951

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Land services	23.5	17.2	6.3
Marine services	0.9	0.9	.....
Aviation services	0.2	0.2	.....
Government contribution to the Royal Canadian Mounted Police Pension Account	0.9	.....	0.9
Administration and general	1.8	1.5	0.3
	27.3	19.8	7.5

Of the increase of \$6.3 million in land services \$5.3 million is due to increased costs of operation and maintenance, and \$1 million to an increase in expenditures for construction or operation of buildings, works, land and new equipment.

Trade and Commerce

Although expenditures for 1951-52 of the Department of Trade and Commerce as presented in Table XI show a decrease of \$9.1 million as compared with the total for 1950-51, it should be noted that this decrease is largely accounted for by the fact that the totals for 1950-51 include expenditures of \$3.6 million for the Dominion Coal Board and \$4.9 million for expenditures relating to defence. In 1951-52 expenditures for the Dominion Coal Board are reported under the Department of Mines and Technical Surveys and comparable expenditures relating to defence are shown under the Department of Defence Production.

Transport

Expenditures of the Department of Transport amounted to \$99.9 million, an increase of \$14.8 million compared with the total of \$85.1 million for the previous year.

The following table presents a comparative summary of expenditures of the department for the last two years.

TABLE XXVIII

EXPENDITURES OF THE DEPARTMENT OF TRANSPORT FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND
MARCH 31, 1951

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Canal Services	8.0	8.3	-0.3
Marine Services	17.5	17.2	0.3
Railway and Steamship Services	12.3	10.0	2.3
Air Services			
Telecommunications Division	12.0	10.9	1.1
Meteorological Division	6.1	5.5	0.6
Civil Aviation Division	17.9	16.9	1.0
Canadian Maritime Commission	4.5	5.9	-1.4
Deficits and non-active advances—Government-owned enterprises	18.2	7.2	11.0
Administration and general	3.4	3.2	0.2
	99.9	85.1	14.8

The net increase of \$14.8 million is mainly due to increases of \$11 million in payments for deficits of, and non-active advances to, certain wholly-owned governmental enterprises, of \$2.7 million in expenditures for air services (which amounted to \$36 million in 1951-52 as

compared with \$33.3 million in the previous year) and of \$2.3 million in expenditures for railway and steamship services (which amounted to \$12.3 million in 1951-52 and \$10 million in 1950-51).

Expenditures under the Department of Transport for deficits of, and non-active advances to, wholly-owned government enterprises amounted to \$18.2 million in the fiscal year 1951-52 as compared with \$7.2 million in the previous year, an increase of \$11 million. The deficit of the Canadian National Railway for the calendar year 1951 was \$15 million, compared with \$3.3 million in the preceding year, an increase of \$11.7 million. However, as all interest charges of the Canadian National Railway, including interest paid on government advances, are taken into account in determining the Railway's overall deficit, it should be noted that the government received \$23.4 million during the year which has been credited to revenue in the classification "Return on Investments".

The following table presents a comparative summary of expenditures for deficits of, and non-active advances to, government-owned enterprises for the last two fiscal years:

TABLE XXIX

NET INCOME DEFICITS OF AND NON-ACTIVE ADVANCES TO GOVERNMENT OWNED ENTERPRISES FOR THE
FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Net Income Deficits— ⁽¹⁾			
Canadian National Railways.....	15.0	3.3	11.7
Canadian National (West Indies) Steamships Ltd.....	0.5	1.0	—0.5
Prince Edward Island Car Ferry and Terminals.....	1.4	1.3	0.1
National Harbours Board.....	0.1	0.2	—0.1
	17.0	5.8	11.2
Loans and Advances, Non-Active—National Harbours Board.....	1.2	1.4	—0.2
	18.2	7.2	11.0

⁽¹⁾ Trans-Canada Airlines, which had a net income deficit of \$1.3 million in 1950-51 and is shown as part of the expenditures of the Department of Trade and Commerce for that year, had a profit of \$3.9 million for the calendar year 1951 and therefore there is no expenditure of a similar nature in 1951-52.

Veterans Affairs

Total expenditures of the Department of Veterans Affairs amounted to \$216 million in 1951-52, a small decrease of \$0.9 million from the total of the previous year. Increases of \$8.2 million in pensions, \$2.3 million in war veterans allowances and other benefits and \$2 million in treatment services were more than offset by decreases of \$7.1 million in war service gratuities and re-establishment credits and \$6.9 million in post-discharge rehabilitation benefits. The provision for reserve for conditional benefits under The Veterans' Land Act was \$7.6 million as compared with \$7.1 million in the previous year. Sales of land and chattels are made to veterans at less than cost, conditional upon the terms of the agreement of sale being fulfilled for a period of ten years. The amount of \$7.6 million charged to expenditures during the fiscal year covers one-tenth of the amount of conditional benefits included in sales to veterans prior to April 1, 1952.

The following table presents a comparative summary of expenditures for the last two fiscal years.

DEPARTMENT OF FINANCE

TABLE XXX

VETERANS AFFAIRS EXPENDITURES FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (-)
	1952	1951	
Pensions (World Wars I and II and Northwest Rebellion 1885).....	103.7	95.5	8.2
Treatment services.....	39.6	37.6	2.0
War veterans' allowances and other benefits.....	29.6	27.3	2.3
Post-discharge rehabilitation benefits.....	6.6	13.5	-6.9
War service gratuities and re-establishment credits.....	9.8	16.9	-7.1
Soldier Settlement and Veterans' Land Act—			
Administration and general.....	5.9	6.2	-0.3
Provision for reserve for conditional benefits.....	7.6	7.1	0.5
Departmental, district and pensions administration and miscellaneous payments.....	13.2	12.8	0.4
	216.0	216.9	-0.9

APPROPRIATIONS

Although a major part of the expenses of the public service are defrayed from moneys granted by Parliament in the annual appropriation acts, substantial payments are also made under the authority of other acts.

The spending authority granted under the annual appropriation acts is usually for a specific amount and of definite duration and unless there is provision to the contrary in the vote for a specific service any unused balance lapses at the end of the fiscal year for which it is granted and is written off, as required formerly by section 32(1) of The Consolidated Revenue and Audit Act and now by section 35 of The Financial Administration Act.

The statutory authorities differ from the annual appropriation acts in that they authorize the payment of the specified charges and expenses out of The Consolidated Revenue Fund for such definite or indefinite amounts and for such periods of time as the acts may prescribe.

The following is a summary of budgetary expenditures and outlays for active loans, investments and working capital advances, under the authority of annual appropriation acts and various other statutory authorities, during the fiscal year ended March 31, 1952. Statements in greater detail, classified by departments, appear on pages 78 and 79.

TABLE XXXI

SUMMARY OF BUDGETARY EXPENDITURES AND OTHER OUTLAYS FOR LOANS, INVESTMENTS AND WORKING CAPITAL
ADVANCES UNDER ANNUAL AND STATUTORY APPROPRIATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1952
(In millions of dollars)

	Appropriations			Utilized			Lapsed		
	Voted	Statu- tory	Total	Voted	Statu- tory	Total	Voted	Statu- tory	Total
Budgetary Expenditures....	2,787.3	1,315.6	4,102.9	2,417.3	1,315.6	3,732.9	370.0	.....	370.0
Loans, Investments and Working Capital Advances	137.0	436.2	573.2	30.6	436.2	466.8	106.4	.....	106.4
Total.....	2,924.3	1,751.8	4,676.1	2,447.9	1,751.8	4,199.7	476.4	.....	476.4

Parliament granted amounts aggregating \$2,924.3 million for the expenses of the public service for the fiscal year ended March 31, 1952, in Appropriation Acts Nos. 1, 3 and 4, 1951 and Appropriation Act No. 2, 1952. Disbursements during the fiscal year under the authority of these grants amounted to \$2,447.9 million of which \$2,417.3 million was for budgetary expendi-

tures and \$30.6 million for outlays for certain active loans, investments and working capital advances classed as active assets. Consequently \$476.4 million or about 16 per cent of the total amount provided in the annual appropriation acts was unspent at the close of the fiscal year and lapsed and was written off under the provisions of section 35 of The Financial Administration Act.

Expenditures during 1951-52 under the authority of statutes authorizing payments from the Consolidated Revenue Fund for specific purposes without further appropriations amounted in the aggregate to \$1,315.6 million and outlays for loans, investments and working capital advances classed as active assets amounted to \$436.2 million.

It may be noted that of the total of \$3,732.9 million for all budgetary expenditures, \$1,315.6 million or 35 per cent was made under the authority of acts other than annual appropriation acts.

A summary of the principal classes of statutory expenditures for 1951-52 and for the previous year is shown in the following table:

TABLE XXXII

SUMMARY OF BUDGETARY EXPENDITURES UNDER STATUTORY APPROPRIATIONS FOR THE FISCAL YEARS ENDED
MARCH 31, 1952 AND MARCH 31, 1951
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1952	1951	
Defence Appropriation Act, 1950, sec. 3	104.6	195.4	—90.8
Interest and other public debt charges	530.6	(¹)438.7	91.9
Family allowances	320.5	309.5	11.0
Subsidies and special compensation to provinces	127.2	123.9	3.3
Old age pensions and pensions to blind persons	83.2	103.2	—20.0
Provision for reserve for possible losses on ultimate realization of active assets	75.0	75.0	.....
War service gratuities and re-establishment credits	9.8	16.9	—7.1
	1,250.9	1,262.6	—11.7
All other statutory expenditures	64.7	45.8	18.9
Total	1,315.6	1,308.4	7.2

(¹) Does not include expenditures under annual appropriation acts of \$0.4 million for 1951-52 or \$0.3 million for 1950-51 for servicing of public debt.

3. THE CASH ACCOUNTS

The budgetary transactions of the Government for the fiscal year 1951-52 have been described in some detail in the preceding section of this survey and the budgetary revenues and expenditures and surplus have been analyzed and compared with the actual figures for the preceding fiscal year. However, the budgetary accounts do not reflect all of the Government's financial operations: cash receipts from and cash payments to the public and the consequent cash surplus or deficit, or increase or decrease in available cash, are more significant factors in determining the Government's borrowing requirements and in assessing the impact of the Government's transactions upon the other sectors of the Canadian economy. However, before proceeding to consider these aspects of Government operations and to analyze the cash transactions, two preliminary comments should be made.

In the first place, it should be pointed out that the financial operations of the Government are not confined to the collection of revenues or the making of expenditures in the strict or narrow accounting or budgetary meaning of those terms. While a substantial part of all governmental activities are directly reflected in the budgetary accounts, large amounts of cash are received and disbursed in connection with extra-budgetary transactions and these receipts and disbursements must be taken into account when measuring the impact of the Government's financial operations upon the economy or analyzing the implications of Government spending and the methods by which that spending is financed.

In the second place, it should be noted that some of the revenues and expenditures, that are taken into account in determining the Government's annual budgetary surplus or deficit,

consist of current provisions to meet liabilities for future payments and other items that are merely bookkeeping or accounting entries recording transactions not currently requiring the intake or outgo of cash, although they may at some time in the future involve a cash receipt or disbursement.

The extra-budgetary receipts and disbursements relate to transactions which result in increases or decreases in the Government's assets and liabilities. They do not appear in the Government's income account nor do they enter into the calculation of the annual budgetary surplus or deficit. On the assets side, they consist, for the most part, of advances to and repayments of loans by Crown corporations and other government agencies, foreign, provincial and municipal governments and other borrowers; investments in government securities and of outlays for the acquisition of inventories of materials which will be used in the future, and for services rendered in one year but applicable to the accounts of subsequent years. On the liabilities side, the transactions relate primarily to the issue and redemption of securities representing the funded debt of Canada, and to receipts and payments in connection with the numerous deposit and trust, and annuity, insurance and pension funds held or administered by the Government.

Examples of non-cash budgetary expenditures are the annual provision for the reserve for possible losses on the ultimate realization of active assets; the write-off of a loan or advance where the debt has been cancelled or is no longer collectible; government contributions and interest transferred to the Government Annuities and the Civil Service Superannuation Accounts and other insurance, pension, guaranty and deposit and trust accounts; interest accruals on the public debt, and the amortization of cash outlays made in one year applicable to subsequent years (such as payments for premiums, discounts and commissions on loans). Examples of non-cash budgetary revenues are the transfer to revenue of balances held in deferred credits, deposit or reserve accounts (such as the excess provision for the refundable portion of the excess profits tax) and interest accruals added to principal on the consolidation of loans. It should be noted, however, that this latter example is an exception to the general rule that while interest payable is taken into account as it accrues, interest receivable is only taken into the revenue when received in cash.

RECONCILIATION OF BUDGETARY REVENUES AND EXPENDITURES WITH

CASH RECEIPTS AND PAYMENTS

1951-1952

(IN MILLIONS OF DOLLARS)

BUDGETARY REVENUES	3,980.9
DEDUCT NON-CASH BUDGETARY REVENUES	26.2
ADD NET ANNUITY, INSURANCE, PENSION, TRUST & OTHER LIABILITY ACCOUNTS RECEIPTS	79.4
REPAYMENTS OF LOANS, INVESTMENTS & WORKING CAPITAL ADVANCES	70.1
CASH RECEIPTS	4,104.2
BUDGETARY EXPENDITURES	3,732.9
DEDUCT NON-CASH BUDGETARY EXPENDITURES	556.0
ADD LOANS, INVESTMENTS & WORKING CAPITAL ADVANCES	530.0
OTHER NON-BUDGETARY DISBURSEMENTS	103.1
NET PURCHASE OF SECURITIES FOR SINKING FUND & SECURITIES INVESTMENT ACCOUNT	53.8
NET RETIREMENT OF FUNDED DEBT	302.0
CASH DISBURSMENTS	4,165.8
DECREASE IN CASH BALANCES	61.6

As in past years, in considering the flow of money between the Government on the one hand and the public on the other, the public has been defined to include individuals, banks, private corporations, municipal, provincial and foreign governments and international organizations and also those Crown corporations which maintain separate bank accounts. Also, following the practice adopted two years ago, in addition to the provisions for reserves, adjustments in the value of assets and liabilities, and the annual amortization of premiums, discounts and commissions on loan flotations, which formerly had been treated as non-cash transactions, interest allowed on and transferred to annuity, insurance, superannuation and deposit and trust accounts, the Government's contributions credited to unemployment insurance, annuity, superannuation and other accounts, and amounts deducted or withheld from employees' salary payments are considered as non-cash expenditures in so far as the budgetary accounts are concerned, and cash disbursements when payments are made from the special accounts to which they are credited.

A change in the method of determining the amount of cash available for debt reduction has been made in the present report. In the past, excess moneys in the Unemployment Insurance Fund used for the purchase of securities have been treated as government cash applied to the purchase of outstanding funded debt in the hands of the public. However, cash available in the Fund may appropriately be considered as moneys held in trust for contributors to the Fund. Accordingly in this report, securities purchased for the Fund have been excluded in calculating the amount of cash applied by the government to the purchase or retirement of funded debt outstanding in the hands of the public.

The following comparative summary shows the nature and extent of the adjustments to the budgetary accounts for these non-cash and extra-budgetary transactions and the cash available for debt reduction for the last two fiscal years.

TABLE XXXIII
SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS AND CASH SURPLUS AVAILABLE FOR DEBT REDUCTION FOR
THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951

	Fiscal Year Ended March 31	
	1952	1951*
	(millions of dollars)	
BUDGETARY REVENUES.....	3,980.9	3,112.5
Deduct: Non-cash revenues.....	26.2	43.9
Net cash budgetary revenues.....	3,954.7	3,068.6
Add: Non-budgetary cash receipts—		
Net annuity, insurance and liability account receipts.....	79.4	—6.6
Repayment of loans and investments.....	70.1	62.7
	149.5	56.1
CASH RECEIPTS (excluding debt transactions).....	4,104.2	3,124.7
BUDGETARY EXPENDITURES.....	3,732.9	2,901.2
Deduct: Non-cash expenditures.....	556.0	464.1
Net cash budgetary expenditures.....	3,176.9	2,437.1
Add: Non-budgetary disbursements—		
Loans, investments and working capital advances—		
Advances to Minister of Finance Exchange Fund.....	200.0	475.0
Advances to Defence Production Revolving Fund.....	82.4	.....
Loans to Central Mortgage and Housing Corporation.....	73.7	79.4
Loans to Canadian National Railways.....	139.9	19.9
Loans under Soldier Settlement and Veterans' Land Acts.....	9.1	14.6
Other loans, investments and working capital advances.....	24.9	4.0
	530.0	592.9
Other non-budgetary disbursements—		
Disbursements from Defence Equipment Replacement Account.....	49.0	.....
Old Age Security Fund—net payments.....	49.7	.....
Cost of issuing new loans (portion to be amortized).....	4.0	10.0
Net disbursements from sundry accounts.....	0.4	1.9
	103.1	11.9
CASH DISBURSEMENTS (excluding debt transactions).....	3,810.0	3,041.9
CASH SURPLUS AVAILABLE FOR DEBT REDUCTION.....	294.2	82.8

*Revised.

After adjusting budgetary revenues for non-cash credits and non-budgetary receipts, a total of \$4,104.2 million cash was available to the Government during 1951-52 to meet its budgetary and non-budgetary cash requirements as compared with a total of \$3,124.7 million in the previous year. Out of this, budgetary cash expenditures of \$3,176.9 million and non-budgetary disbursements of \$633.1 million were made (the corresponding figures for 1950-51 were \$2,437.1 million and \$604.8 million respectively), leaving a cash surplus of \$294.2 million available for debt reduction or increase in cash balances as compared with \$82.8 million in 1950-51.

The total of non-budgetary receipts was \$149.5 million, made up of \$79.4 million from net annuity, insurance and liability account receipts (after allowing for the net outlay for the purchase of securities for the Unemployment Insurance Fund) and \$70.1 million for repayments of sundry loans and investments, of which \$65.9 million was from the United Kingdom and other governments.

Non-budgetary disbursements amounted to \$633.1 million and included \$200 million for advances to the Minister of Finance Exchange Fund, \$82.4 million for advances to the Defence Production Revolving Fund (used in part in the stockpiling of defence materials), \$73.7 million to Central Mortgage and Housing Corporation for housing construction and housing loans, \$139.9 million for advances to the Canadian National Railways, \$34 million for miscellaneous loans or investments and working capital advances (including \$9.1 million for loans to veterans), \$4 million for discounts and commissions on loan flotations, \$49 million in purchases of equipment through the Defence Equipment Replacement Account, \$49.7 million in net disbursements from the Old Age Security Fund representing the excess of pension payments over tax receipts, and \$0.4 million in disbursements from sundry accounts.

As a result of total cash receipts exceeding total cash disbursements by \$294.2 million and by letting cash balances run down by \$61.6 million, the Government was able to retire or acquire funded debt outstanding in the hands of the public to a net amount of \$355.8 million. A reconciliation of the cash surplus of \$294.2 million, the reduction in outstanding funded debt, and the net change in the Government's cash position, together with the corresponding figures for the previous fiscal year, is shown below:

TABLE XXXIV

RECONCILIATION OF CASH SURPLUS, REDUCTION IN OUTSTANDING FUNDED DEBT AND NET CHANGE IN CASH BALANCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1952 AND MARCH 31, 1951

	Fiscal Year Ended March 31	
	1952	1951*
	(In millions of dollars)	
CASH SURPLUS—or excess of total receipts over disbursements.....	294.2	82.8
Net retirement of funded debt.....	302.0	119.0
Net purchase of securities—		
For Securities Investment Account.....	49.3	0.1
For Sinking Fund Account.....	4.5	6.2
	53.8	6.3
Net cash applied to the purchase or retirement of outstanding funded debt in the hands of the public.....	355.8	125.3
NET DECREASE IN CASH BALANCES.....	61.6	42.5

*Revised.

4. THE BALANCE SHEET OF CANADA

(1) SUMMARY OF BALANCE SHEET POSITION

The Balance Sheet of Canada, as certified by the Auditor General, is presented on pages 80 and 81, on a comparative basis, showing the balances of each of the principal classifications of accounts at March 31, 1952, the corresponding balances at March 31, 1951, and the increase or decrease during the fiscal year 1951-52.

It is followed by explanatory notes and by detailed schedules of the accounts which are also presented on a comparative basis.

Table XXXV which follows presents a summary of the Government's Balance Sheet position as at the close of the fiscal years 1951-52 and 1950-51:

TABLE XXXV

SUMMARY OF THE GOVERNMENT'S BALANCE SHEET POSITION AS AT MARCH 31, 1952,
AND MARCH 31, 1951

(In millions of dollars)

	Balance at March 31		Increase or Decrease (-)
	1952	1951	
LIABILITIES			
Floating debt.....	558.1	486.4	71.7
Deposit and trust accounts.....	131.8	122.0	9.8
Insurance, pension and guaranty accounts.....	1,416.3	979.3	437.0
Deferred credits.....	105.2	11.6	93.6
Sundry suspense accounts.....	304.4	258.4	46.0
Province debt accounts.....	11.9	11.9	.....
Reserve for certain contingent liabilities.....	34.5	26.9	7.6
Unmatured funded debt.....	14,695.4	15,026.8	-331.4
	17,257.7	16,923.3	334.4
ACTIVE ASSETS			
Cash and other current assets.....	2,021.1	1,820.2	200.9
Loans to, and investments in, Crown agencies.....	1,472.7	1,257.3	215.4
Other loans and investments.....	2,625.7	2,678.0	-52.3
Sinking funds and other investments held for the retirement of debt.....	25.9	22.7	3.2
Province debt accounts.....	2.3	2.3	.....
Deferred charges.....	268.3	60.0	208.2
Sundry suspense accounts.....	127.1	45.4	81.8
Total Active Assets.....	6,543.3	5,885.9	657.4
Less: Reserve for possible losses on ultimate realization of active assets..	470.9	395.9	75.0
Net Active Assets.....	6,072.4	5,490.0	582.4
NET DEBT (Excess of liabilities over net active assets).....	11,185.3	11,433.3	-248.0

"Cash" versus "Accrual" Accounting

Generally speaking, there are two accepted bases or systems of accounting. On the one hand is the "cash" basis under which revenues are accounted for when received in cash and expenditures are accounted for when paid. On the other hand is the "accrual" basis under which revenues are accounted for when earned or due, even though not collected, and expenditures are accounted for when the liabilities are incurred whether payment is made in that accounting period or not.

While many factors must be considered in determining how the government's voluminous and varied transactions should be recorded and brought into focus in a clear and comprehensive way, it should be borne in mind that the prime purpose of government accounting is to serve the requirements of Parliament and more particularly to ensure effective control by Parliament over public moneys. As Parliamentary control in Canada is predicated on the operation of the Consolidated Revenue Fund, which is by law a cash account, and on regulating the flow of cash receipts into and cash payments out of the Fund, it follows that the accounts of Canada must be maintained basically on a cash system. However, there is provision in The Financial Administration Act bringing into the accounts of each fiscal year the expenditures relating to that year, which on a pure cash basis would be excluded, and in addition certain modifications have been made to facilitate the maintenance of accounting control over certain assets and liabilities, and to provide for valuation adjustments for active assets in anticipation of possible losses on ultimate realization.

Revenues are reported on a cash basis and consequently taxes assessed and due and other revenues receivable or accrued (including interest accrued) are not set up on the balance sheet as assets although for administrative purposes comprehensive departmental records of tax assessments and accounts and interest receivable are maintained.

On the expenditure side, formerly under the provisions of section 32 (1) of The Consolidated Revenue and Audit Act, 1931, and now under those of section 35 of The Financial Administration Act, for thirty days after the end of each fiscal year, payments for the discharge of debts properly applicable to the old year may be made and charged thereto. Consequently, liabilities under contracts and other accounts payable at March 31st do not appear as liabilities on the balance sheet. This is a significant modification of pure "cash" accounting, and brings into the year's transactions those expenditures which on the accrual basis would be carried to the balance sheet as accounts payable. In other respects the expenditure accounts reflect refinements of the cash basis. For example, discounts and commissions on loans are not charged to expenditures in the year in which they are paid, but are set up as deferred charges on the balance sheet and are amortized or written off to expenditures over the period of the loan. Again, losses on loans and advances and on other assets classed as active are not generally charged to expenditures in the year in which the loss is sustained; instead provision is made annually for a reserve for possible losses on the realization of active assets to which the ultimate loss when determined and authorized may be charged.

In former years, it was the practice to charge interest on the public debt with interest as it became due rather than when it was paid. This was a modification of the strict cash basis of accounting, but in the year under review a further modification has been made whereby the charges to budgetary expenditures for interest on the public debt are made month by month as the interest accrues rather than annually or semi-annually as it becomes due and payable. The change is in line with the aim previously mentioned of bringing into the accounts of the year all the expenditures relating to that year. No comparable change in the treatment of interest receivable has been made as it was not considered appropriate to accrue interest receivable which might or might not be received or to take it into account in determining the revenues for the year before it was actually received.

These examples will serve to indicate that while revenues are reported on a cash basis, in expenditure reporting substantial modifications have been made in the cash basis to achieve many of the advantages which accrual accounting would produce. The practice is essentially conservative in that on the one hand the budgetary liabilities are set up or are otherwise taken into the accounts for the year, and on the other, tax and other revenue assessments, interest accruals and accounts receivable are not treated as active assets or taken into revenue until collected.

Structure of the Balance Sheet

The problems involved in the preparation of a balance sheet or statement of assets and liabilities of a government are exceedingly complex. In fact most governments, including those of the United Kingdom and the United States, do not publish such a statement, although in some cases partial listings of certain classes of assets and liabilities are presented in published reports. In Canada, section 64 of The Financial Administration Act specifically provides that the Public Accounts shall include

"a statement, certified by the Auditor General, of such of the assets and liabilities of Canada as in the opinion of the Minister are required to show the financial position of Canada as at the termination of the fiscal year."

The assets and liabilities of Canada are set out in the balance sheet so as to disclose the amount of the net debt. In 1920, the practice was established to offset only what are designated as "active" assets against the gross liabilities in determining the net debt. The following explanation was given by the Minister of Finance in the budget speech of May 18, 1920:

"Assets which are not readily convertible, as the specie reserve is convertible, or are not interest producing, are not such assets as ought to be deducted from the gross debt. They are inactive, they are items of such a character as might well be placed in a suspense account. At any rate, whatever may be their future value, however great it may be, they are not assets of such a character as to directly reduce the gross debt any more than the other capital accounts of the country ought to be deducted from it."

Since 1920, there has been no essential change in the basic form of the balance sheet. With certain exceptions, taxes and revenues receivable, revenue and other asset accruals and invent-

ories of materials, supplies and equipment are not recorded as active assets on the balance sheet, nor are public works and buildings or other fixed or capital assets.

In accordance with the principle that only realizable or interest- or revenue-producing assets should be offset against the gross liabilities, costs of capital assets are charged to expenditures at the time of acquisition or construction. Consequently government buildings, public works, national monuments, military assets (such as aircraft, naval vessels and army equipment) and other capital assets are not set up on the balance sheet as active assets. Schedules of some capital works are included as non-active assets under the "Net Debt" heading, but the cost associated with their acquisition were also charged to expenditures at the time of construction or purchase and they are not considered as legitimate offsets to the gross debt. The aim is not to give an estimate of present values of capital assets; (which would entail accounting and book-keeping costs far outweighing any practical advantages to be derived therefrom); instead the purpose is to maintain an historical record of capital outlay on the basis of original cost and to explain in some measure how the net debt was incurred. Consequently, the capital schedules do not present a current valuation of existing capital assets, and as the full costs have been charged to expenditures, no provision for depreciation is made. Moreover, as the schedules include only those items paid from appropriations designated as capital in annual Appropriation Acts (and departmental practices vary in this regard) they are not an all-inclusive listing of capital expenditures.

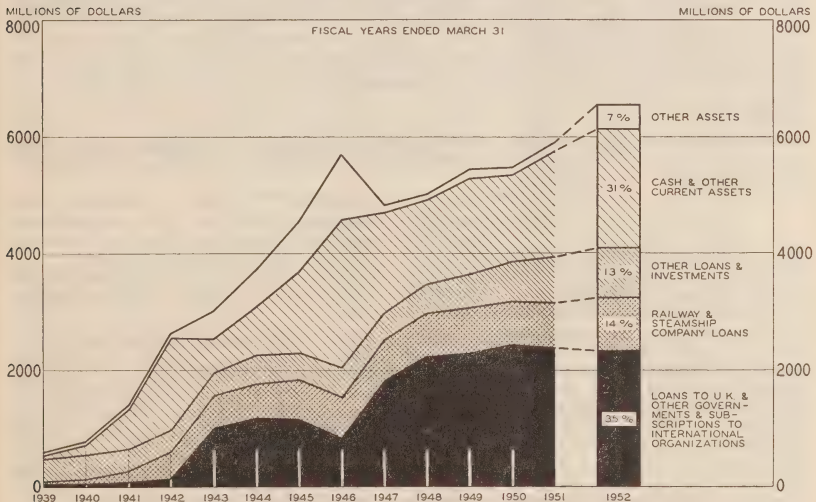
On the liabilities side, accrued liabilities (except for interest accrued on the public debt) are not taken into account in determining the obligations of the government, and as there is provision whereby liabilities under contracts and other accounts payable at March 31st may be paid on or before April 30th and charged to the accounts for the year, these do not appear on the balance sheet.

Liabilities

The liabilities of the Government, as shown in the balance sheet as at March 31, 1952, include:

- (a) the outstanding unmatured funded debt, consisting of bonds, deposit certificates, treasury notes and treasury bills;
- (b) the floating debt, consisting of the matured funded debt outstanding, outstanding cheques and interest and similar obligations payable on demand;

TOTAL ACTIVE ASSETS



- (c) sundry funds deposited with the Receiver General of Canada or held in trust for various purposes;
- (d) amounts to the credit of various annuity, insurance, pension and guaranty accounts;
- (e) deferred credits, consisting of balances whose ultimate accounting treatment is known, but which are held until certain conditions are fulfilled;
- (f) sundry suspense accounts, consisting of balances where some uncertainty as to disposition exists;
- (g) province debt accounts, representing settlements arising out of agreements at the time of Confederation; and
- (h) reserves for certain contingent liabilities.

The indirect or contingent liabilities of the Government are not reflected in the balance sheet but are set out in a supplementary statement.

Active Assets

Offsetting these liabilities, and in a measure explaining their existence—as a substantial portion of the total debt is attributable to them—are the Government's active assets. For the most part, these consist of assets which yield interest, profits or dividends, and in addition very liquid assets such as cash and departmental working funds. At March 31, 1952, the principal classes of active assets were:

- (a) cash and other current assets including advances to the exchange fund for the acquisition of gold and foreign exchange, securities held in the securities investment account, and working capital advances to government departments and Crown corporations;
- (b) loans to, and investment in, Crown agencies;
- (c) other loans and investments, including loans to provincial, municipal, United Kingdom and other governments, subscriptions to international organizations, and a number of miscellaneous advances to veterans and others;
- (d) sinking fund and other investments held for the retirement of unmatured funded debt;
- (e) province debt accounts arising, as in the case of the similar liability category, out of the Confederation settlements;
- (f) deferred charges, including the portion of the government's liability in respect of the Civil Service Superannuation Account that has not yet been charged to budgetary expenditures, in addition to certain loan flotation costs in the process of being amortized over the life of the loans; and
- (g) sundry suspense accounts.

A reserve for possible losses on the ultimate realization of active assets is not shown as a liability, but is deducted from the total of the active assets.

Net Debt

The excess of the gross liabilities over the active assets (or the accumulated overall deficit since Confederation) is designated as the "net debt" and is set out in a separate schedule to the balance sheet. It is represented by:

- (a) the non-active assets which consist of expenditures on certain government-owned properties or public works designated as capital in the schedules to the Appropriation Acts which authorized the expenditures, and those loans and advances which are regarded currently as neither productive of revenue nor readily realizable; and
- (b) the balance of the Consolidated Deficit Account, which is the accumulation of the excess of expenditures over revenues since Confederation, exclusive of capital expenditures and other charges to non-active accounts.

As explained in last year's Public Accounts, a change in the manner of reporting the Net Debt of Canada, designed to eliminate a certain degree of duplication involved in the former method of recording revenues and expenditures, was made in the 1950-51 accounts. Amounts written down from active to non-active accounts are charged to budgetary expenditures in the year in which the write-down occurs. If subsequently such items were written off from non-active accounts to Consolidated Deficit Account, it was the practice to charge budgetary expenditure again, but as the second entry did not affect the budgetary surplus or deficit or alter the balance of the net debt, it was necessary to offset the charge to Consolidated Deficit Account in the year's expenditure by an equivalent credit to non-active accounts in the year's revenues. In 1950-51 it was decided to eliminate this duplication, and again in this year's

accounts such charges and credits are excluded in calculating the total of budgetary revenues and expenditures. The net debt is shown as a single item on the balance sheet, but in the supporting schedule and in the "Explanatory Notes on the Balance Sheet" on page 84, the internal adjustments in the net debt account are shown.

Changes introduced in 1951-52

The balance sheet, as adopted in 1920, was designed to disclose the amount of the net debt of Canada. From time to time revisions have been made to improve the manner and form of presentation, and it is believed that the present balance sheet to a substantial degree fulfills the original intention. However, consideration is being given continuously to the possibility of further improvements and, as stated in this report last year, more satisfactory methods of recording the government's liability in respect of those insurance, pension and annuity funds that are based on life contingencies, of accounting for certain inventories of materials, supplies and equipment, and of classifying expenditures for the acquisition of capital assets and certain other possible improvements have been under review.

In the present report two changes in the manner of presentation of certain of the accounts have been made:

- (1) In 1950-51 Parliament voted an amount of \$75 million as a special government contribution to the civil service superannuation account of a portion of the amount by which the liabilities as estimated by the actuaries exceeded the balance in the account. In 1951-52 a further contribution of \$75 million was voted and, in order to present a more accurate statement of the government's liability in respect of the account, the full amount of that liability at December 31, 1951, as estimated by the actuaries, has been shown on the balance sheet, and the amount by which the actuarial liability exceeds the balance of the account has been set up as a deferred charge, to be written off to budgetary expenditures in future years, as further contributions are voted by Parliament for the purpose; and
- (2) as previously explained, the accounting for interest on public debt was placed on an accrual basis, and interest accrued from the last due date to the end of the fiscal year was set up as a deferred credit.

In the fiscal year under review, provision has been made in Part V of The Financial Administration Act, which deals with "Public Stores", for the more systematic control of inventories of materials, supplies and equipment. By proclamation of the Governor in Council, this Part of the Act came into operation on April 1, 1952. Also, during the course of the year, continuing study was given to improved methods of maintaining records of Crown property. The problem is a complex one, and raises questions as to whether the records should be located in a central office of record or maintained on a decentralized basis in the offices of the departments responsible for the administration of the property, whether the records should include information as to property values, and if so, whether those values should be based on original cost, current appraisals, or assessments. The matter is still under review.

(2) ANALYSIS OF CHANGES IN PRINCIPAL LIABILITY

CLASSIFICATIONS DURING 1951-52

There was an increase of \$334.4 million during the fiscal year in the gross liabilities of the Government recorded on the Balance Sheet. The larger increases were \$437 million in the insurance, pension and guaranty accounts (attributable principally to increases of \$331.2 million in the civil service superannuation account, \$55.5 million in the government annuities account and \$44.5 million in the permanent services pension account), \$93.6 million in deferred credits, \$71.7 million in floating debt and \$46 million in sundry suspense accounts.

The most significant reduction in the liabilities was the substantial decrease in the outstanding unmatured funded debt of the Government from \$15,026.8 million at March 31, 1951, to \$14,695.4 million at March 31, 1952. This net reduction of \$331.4 million compares with similar reductions of \$161.4 million in 1950-51, \$396.9 million in 1949-50, \$372.3 million in 1948-49 and \$584.5 million in 1947-48.

Floating Debt

Floating debt increased by \$71.7 million. Increases of \$93 million in outstanding cheques and \$4.6 million in outstanding post office money orders were offset by decreases of \$18.1

million in matured funded debt, \$7.4 million in notes and other obligations payable on demand and \$0.4 million in interest due and outstanding. The reduction in notes and other obligations payable on demand was due almost entirely to a net decrease during the year of \$7.5 million non-negotiable non-interest bearing demand notes issued to the International Bank for Reconstruction and Development as part of Canada's subscription to the capital of the Bank.

The following table summarizes the changes during the fiscal year in the various accounts in this category:

TABLE XXXVI
FLOATING DEBT AS AT MARCH 31, 1952, AND MARCH 31, 1951
(In millions of dollars)

	Balance at March 31		Increase or Decrease (—)
	1952	1951	
Matured funded debt outstanding.....	24.7	42.8	-18.1
Notes and other obligations payable on demand.....	289.6	297.0	-7.4
Interest due and outstanding.....	75.9	76.3	-0.4
Outstanding cheques and warrants.....	152.9	59.8	93.0
Post Office (net liability for money orders, etc.).....	15.0	10.5	4.6
	558.1	486.4	71.7

Deposit and Trust Accounts

Deposit and trust accounts showed a net increase of \$9.8 million. Increases of \$8 million in contractors security cash deposits, \$3.6 million in the Prairie Farm Emergency Fund, \$1.3 million in the National Capital Fund and \$2.1 million in certain moneys held for defence projects were offset in part by a decrease of \$8.2 million in the Province of Newfoundland Financial Surplus Account.

Insurance, Pension and Guaranty Accounts

Insurance, pension and guaranty accounts showed an increase of \$437 million during the year. The changes in various accounts in this category are shown in the following table:

TABLE XXXVII
INSURANCE, PENSION AND GUARANTY ACCOUNTS AS AT MARCH 31, 1952, AND MARCH 31, 1951
(In millions of dollars)

	Balance at March 31		Increase or Decrease (—)
	1952	1951	
Government Annuities.....	675.9	620.4	55.5
Permanent Services Pension Account.....	111.0	66.5	44.5
Civil Service Superannuation Account.....	520.3	189.1	331.2
Other.....	109.1	103.3	5.8
	1,416.3	979.3	437.0

The principal increases were \$55 million in government annuities, \$44.5 million in permanent services pension account and \$331.2 million in the civil service superannuation account.

Of the increase of \$331.2 million in the civil service superannuation account, \$312 million represents a transfer to the account of the amount by which the liabilities at December 31, 1951, as estimated by the actuaries, exceeded the balance in the account. Of this sum of \$312 million, \$98 million was included as a charge to budgetary expenditures in the year's accounts, and \$214 million was set up as a deferred charge and will, with Parliamentary approval, be written off

to expenditures in future years. The amount of \$98 million consisted of two items. The first was the Government's second special contribution of \$75 million towards making up the substantial deficiency which had accumulated in the account over many years due for the most part to increases in the general level of salaries and to the practice formerly followed of not matching employees' prior service contributions with an equal Government contribution. The second was a contribution of \$23 million in respect of the additional liabilities of the account consequent upon the salary increases to civil servants effective December 1, 1951. The further \$19.2 million increase in the account during the fiscal year represents the amount by which employees' current and prior service contributions, the Government's contribution of an amount equal to the estimated current and prior service payments of individuals in the previous fiscal year, and interest accretions exceeded payments from the account.

Deferred Credits

Of the total increase of \$93.6 million in this category, \$87.5 million was due to the change in practice whereby interest on the public debt was charged to budgetary expenditures as it accrued instead of as it became due and payable. By reason of this change in treatment interest accrued from the last interest due date to March 31, 1952, was charged to budgetary expenditures. For 1951-52 this involved an additional charge to budgetary expenditures of \$87.5 million and a corresponding increase in deferred credits.

The remainder of the increase in this category was due mainly to a further settlement with France in respect of military relief amounting to \$5.4 million. An offsetting entry was included under "Loans to the United Kingdom and Other Governments".

Sundry Suspense Accounts

Sundry suspense accounts increased \$46 million during the fiscal year. Of this total, \$25.9 million was due to an increase in the Defence Equipment Replacement Account representing the undisbursed balance of the credits to the account under section 3 of The Defence Appropriation Act, 1950, and Vote 246 of The Appropriation Act, No. 4, 1951. Under the terms of The Defence Appropriation Act, 1950, the value of defence materials and supplies transferred to members of the North Atlantic Treaty Organization may be credited to the account and these credits may be used in subsequent years to purchase equipment or supplies for the naval, army or air services of the Canadian Forces. The net increase in the account during the year represents the amount by which the value of defence materials and supplies transferred exceeded cash disbursements for replacements.

Also recorded under this heading is the Government's liability for collection of provincial 5 per cent corporation income taxes under the Dominion-Provincial Tax Rental Agreements Act. As collections during 1951-52 were higher than during the preceding fiscal year, and assessments and payments to the provinces were somewhat less than collections, the amount of \$77.7 million at March 31, 1952, was \$14.4 million more than the corresponding amount at March 31, 1951.

Province Debt Accounts

There was no increase or decrease during the fiscal year in the Government's liability in respect of the province debt accounts. These amounts have remained unchanged for many years.

Reserve for Certain Contingent Liabilities

The reserve for certain contingent liabilities was increased by \$7.6 million during the fiscal year to make additional provision for conditional benefits which may accrue to veteran borrowers under the Veterans' Land Act.

Unmatured Funded Debt

The unmatured funded debt outstanding decreased from \$15,026.8 million at March 31, 1951, to \$14,695.4 million at March 31, 1952. The over-all reduction of \$331.4 million reflects decreases of \$306.2 million in debt payable in Canada, \$3.2 million in debt payable in London and \$22 million in debt payable in New York. The details of the loan redemptions, flotations and adjustments which resulted in this net decrease are set out more fully in the "Public Debt" section of this survey.

(3) ANALYSIS OF CHANGES IN PRINCIPAL ASSET CLASSIFICATIONS DURING 1951-52

There was an increase of \$657.4 million in the total of active assets during 1951-52. However, with the provision of an additional \$75 million for the reserve for possible losses on

the ultimate realization of active assets, the net total increase was \$582.4 million. Increases of \$200.9 million in cash and other current assets, \$215.4 million in loans to, and investments in Crown agencies, \$208.2 million in deferred charges, and \$81.8 million in sundry suspense accounts were offset by a decrease of \$52.3 million in other loans and investments.

Cash and Other Current Assets

Cash and other current assets increased by \$200.9 million during the fiscal year as shown in the following table which summarizes the changes in the various accounts in this category:

TABLE XXXVIII
CASH AND OTHER CURRENT ASSETS AS AT MARCH 31, 1952, AND MARCH 31, 1951
(In millions of dollars)

	Balance at March 31		Increase or Decrease (—)
	1952	1951	
Cash in current and special deposits (including blocked currency of \$1.8 million at March 31, 1952 and \$2.2 million at March 31, 1951).....	21.2	88.9	— 67.7
Other liquid assets			
Minister of Finance Exchange Fund Account Advances represented by cash and securities.....	1,799.4	1,681.2	118.2
Securities Investment Account.....	58.9	9.6	49.3
Working Capital Advances			
Defence Production Revolving Fund.....	82.4		82.4
Departmental.....	35.3	22.7	12.6
Crown corporations.....	23.9	17.8	6.1
	2,021.1	1,820.2	200.9

The principal changes were increases of \$118.2 million in the Minister of Finance Exchange Fund, \$82.4 million in the Defence Production Revolving Fund and \$49.3 million in the Securities Investment Account, offset, in part, by a reduction of \$67.7 million in cash in current and special deposits. The increase in advances to the Exchange Fund represents net additional cash advances of \$200 million during the year to finance purchases of gold and foreign exchange, reduced by \$81.8 million equivalent to the increase in the Fund's revaluation deficit during 1951 which was deducted from the total advances and carried to sundry suspense accounts. The Fund's revaluation deficit at December 31, 1951, was \$125.6 million compared with \$43.8 million at the end of the preceding year.

Loans to, and Investments in, Crown Agencies

Loans to, and investments in, Crown agencies increased by \$215.4 million during 1951-52 from \$1,257.3 million at March 31, 1951, to \$1,472.7 million at March 31, 1952. The changes during the fiscal year in this category of assets are summarized in the following table:

TABLE XXXIX
LOANS TO, AND INVESTMENTS IN, CROWN AGENCIES AS AT MARCH 31, 1952, AND MARCH 31, 1951
(In millions of dollars)

	Balance at March 31		Increase or Decrease (—)
	1952	1951	
Bank of Canada Capital Stock.....	5.9	5.9	
Central Mortgage and Housing Corporation—			
Capital Advances.....	25.0	25.0	
Loans.....	335.0	261.3	73.7
Canadian Farm Loan Board.....	27.3	26.0	1.3
Canadian National Railways.....	903.7	763.7	140.0
National Harbours Board.....	106.9	106.7	0.2
Polymer Corporation Limited.....	38.0	41.0	— 3.0
Other Crown Agencies.....	30.9	27.6	3.3
	1,472.7	1,257.3	215.4

Loans and capital advances to Central Mortgage and Housing Corporation amounted to \$360 million at March 31, 1952. Advances during 1951-52 for housing loans, house construction and other building activities of the Corporation totalled \$80 million but these were offset by repayments of \$6.3 million resulting in a net increase in advances of \$73.7 million.

Loans to Canadian National Railways represent advances by the Government for capital expenditures, including the purchase of railway equipment under hire-purchase agreements, and the retirement of maturing debt, and for the temporary financing of current operations. In 1951-52 interest amounting to \$23.4 million was received and credited to Return on Investments. The net increase of \$140 million in these loans during the past year represents advances of \$158.8 million offset by repayments of \$18.8 million including \$3.3 million under hire-purchase agreements. The following is a summary of the transactions during 1951-52.

		(In millions of dollars)
For the refunding of debt (Refunding Act, 1947)	.....	\$ 42.1
For the refunding of debt (Refunding Act, 1951)	.....	19.2
For capital purposes—		
(Financing and Guarantee Act, 1951)	.....	66.3
(Financing and Guarantee Act, No. 2, 1951)	.....	10.2
For the interim financing of the CNR's 1951 deficit	.....	9.5
For the interim financing of the CNR's 1952 deficit	.....	11.5
		<hr/>
		158.8
<i>Less: Repayments</i>		
Instalments under Hire-Purchase Agreements		
1943 Agreement	.....	1.5
1944 Agreement	.....	0.9
1946 Agreement	.....	0.9
Advances for the interim financing of the CNR's 1951 deficit	.....	15.5
		<hr/>
		18.8
<i>Net Advances during the year</i>		<hr/> <hr/> 140.0

The amount of \$106.9 million shown for the National Harbours Board represents the net outstanding advances in connection with harbour developments at Montreal and Vancouver. These are the only advances to the National Harbours Board which are classified as active assets in the Government's accounts.

During the year the Government's investments in Polymer Corporation Limited, a Crown corporation engaged in the manufacture of synthetic rubber, was reduced by \$3 million, the balance at the close of the fiscal year being \$38 million. Under the authority of Vote 654 of the Appropriation Act No. 2, 1952, title to all real property, plant, business and other assets was transferred to the Company and in full settlement of all existing advances the Crown received \$30 million in capital stock, \$8 million in 4 per cent serial debentures and \$3 million in cash.

The amount of \$30.9 million shown for other Crown agencies represents subscriptions to the capital stock of, or advances to, sundry government agencies for capital, construction, or other purposes. The total includes loans to, or investments in, the Canadian Broadcasting Corporation, \$9.3 million; Canadian National (West Indies) Steamships, Limited, \$0.2 million; Canadian Overseas Telecommunication Corporation, \$1.9 million; Canadian Patents and Development Limited, \$0.3 million; Eldorado Mining and Refining (1944) Limited, \$8.2 million; Export Credits Insurance Corporation, \$5 million; and Northwest Territories Power Commission, \$6.1 million.

Other Loans and Investments

This group of assets includes loans to the United Kingdom and various foreign governments, the Government's subscriptions to the capital of the International Monetary Fund and the International Bank for Reconstruction and Development, loans to provincial and municipal governments, and a number of miscellaneous loans and investments, the chief of which are the loans to veterans under the Soldier Settlement and Veterans' Land Acts. A table summarizing the loans and investments in this category and showing the changes during the fiscal year follows:

TABLE XL

OTHER LOANS AND INVESTMENTS AS AT MARCH 31, 1952, AND MARCH 31, 1951
(In millions of dollars)

	Balance at March 31		Increase or Decrease (-)
	1952	1951	
Loans to United Kingdom and Other Governments.....	1,925.7	1,985.1	-59.4
Subscription to Capital of International Monetary Fund.....	322.5	322.5	.....
Subscription to Capital of International Bank for Reconstruction and Development.....	70.9	70.7	0.2
Loans to Provincial and Municipal Governments.....	91.0	95.2	-4.2
Advances under Soldier Settlement and Veterans' Land Acts.....	198.4	189.3	9.1
Miscellaneous Loans and Investments.....	17.3	15.3	2.0
	2,625.7	2,678.0	-52.3

The loans to the United Kingdom and other governments consist of loans to the Government of the United Kingdom under the authority of The War Appropriation (United Kingdom Financing) Act, 1942, and The United Kingdom Financial Agreement Act, 1946, loans to other countries under Part II of the Export Credits Insurance Act, and miscellaneous foreign loans. A summary of the changes in each of these categories is shown in the following table:

TABLE XLI
LOANS TO UNITED KINGDOM AND OTHER GOVERNMENTS
(In millions of dollars)

	Balance at March 31		Increase or Decrease (-)
	1952	1951	
Loans to United Kingdom			
The War Appropriation (United Kingdom Financing) Act, 1942....	220.4	251.5	-31.1
The United Kingdom Financial Agreement Act, 1946.....	1,171.0	1,185.0	-14.0
	1,391.4	1,436.5	-45.1
Loans to Foreign Governments			
The Export Credits Insurance Act, Part II.....	480.8	500.6	-19.8
Miscellaneous Advances.....	53.5	48.0	5.5
	534.3	548.6	-14.3
	1,925.7	1,985.1	-59.4

During 1951-52 the Government of the United Kingdom repaid \$31.1 million of the \$700 million interest-free loan granted under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942, reducing the balance outstanding of this loan to \$220.4 million at March 31, 1952. During the year a repayment of \$14 million was received from the United Kingdom Government on account of the \$1,250 million credit authorized by The United Kingdom Financial Agreement Act, 1946. As the total amount advanced under the credit was \$1,185 million the amount outstanding at March 31, 1952, was \$1,171 million.

The advances under Part II of the Export Credits Insurance Act consist of loans made to certain foreign countries to assist them in purchasing goods and services in Canada. The total of outstanding advances under this Act was \$480.8 million at March 31, 1952, representing a net decrease of \$19.8 million from the total of \$500.6 million outstanding at the end of the previous year. A classification of these advances showing the repayments during the year is given in Table XLII which follows:

TABLE XLII

ADVANCES TO FOREIGN GOVERNMENTS UNDER PART II OF THE EXPORT CREDITS INSURANCE ACT
(In millions of dollars)

	Total Outstanding at March 31, 1951	Repayments during 1951-52	Total Outstanding at March 31, 1952
Belgium.....	60.0	2.3	57.7
China.....	49.4		49.4
Czechoslovakia.....	13.3	3.3	9.9
France.....	225.9	8.4	217.6
Indonesia.....	15.5	3.1	12.4
Netherlands.....	115.5	2.7	112.8
Norway.....	21.0		21.0
	500.6	19.8	480.8

Loans to provincial and municipal governments include loans to provinces made originally under the Unemployment and Farm Relief Acts and other legislation and subsequently adjusted and refunded pursuant to The Western Provinces Treasury Bills and Natural Resources Settlement Act, 1947, and loans to municipalities under the Municipal Improvements Assistance Act, 1938. Repayments of \$4.2 million during the year reduced the total of these loans to \$91 million at March 31, 1952. The changes during the fiscal year are shown in the following table:

TABLE XLIII

LOANS TO PROVINCIAL AND MUNICIPAL GOVERNMENTS AS AT MARCH 31, 1952, AND
MARCH 31, 1951

	Balance at March 31		Increase or Decrease (-)
	1952	1951	
Provinces—			
Alberta.....	11.5	11.8	-0.3
British Columbia.....	22.3	23.0	-0.7
Manitoba.....	18.4	18.9	-0.5
Saskatchewan.....	34.8	37.2	-2.4
	87.0	90.9	-3.9
Municipalities.....	4.0	4.3	-0.3
	91.0	95.2	-4.2

Advances under the Soldier Settlement and Veterans Land Acts increased by \$9.1 million during 1951-52. Net advances during the year under the Veterans Land Act amounting to \$10.1 million were partially offset by a reduction of \$1 million in Soldier Land Settlement loans.

Sinking Fund and Other Investments held for the Retirement of Unmatured Funded Debt

This schedule records the sterling cash and securities held for the retirement of the 3 per cent Newfoundland 1943-63 guaranteed stock which prior to last year were shown under "Cash and other current assets". At March 31, 1952, it recorded (a) sinking fund investments in the 1943-63 stock and other securities, and (b) sterling acquired in accordance with special arrangements with the United Kingdom whereby Canada accepted sterling in respect of sales in European markets of Newfoundland codfish. Proceeds from the latter are available only for the redemption of 1943-63 Newfoundland stock and are used to acquire additional amounts of stock, or are invested temporarily in United Kingdom treasury bills.

There was an increase of \$3.2 million in these assets during the fiscal year; at March 31, 1952 they consisted of \$17.7 million of 1943-63 stock, \$7.5 million of short term United Kingdom Treasury Bills, \$0.6 million of 3 per cent United Kingdom Savings Bonds and a small cash balance.

Deferred Charges

Accounting in large measure for the increase of \$208.2 million in this category is the amount of \$214 million which has been credited to the Civil Service Superannuation Account and set up as a deferred charge to be written off to expenditure in future years, subject to Parliamentary approval.

Discounts and commissions of \$3.9 million paid during the fiscal year on new loans were more than offset by the annual amortization of \$9.7 million applicable to 1951-52 and charged to the year's expenditure.

Sundry Suspense Accounts

The increase of \$81.8 million in this asset classification was due mainly to the change in the deficit arising from exchange revaluations of the assets and liabilities of the Minister of Finance Exchange Fund Account as at December 31, 1951, which amounted to \$125.6 million at that date as compared with \$43.8 million at December 30, 1950.

Reserve for Possible Losses on Ultimate Realization of Active Assets

For the fifth successive year \$75 million was added to this reserve with a corresponding amount being shown as an expenditure in the Government's accounts. There was no charge or write-off to the reserve during the fiscal year, the balance at March 31, 1952, being \$470.9 million.

(4) DECREASE IN NET DEBT

The surplus of \$248 million for the fiscal year ended March 31, 1952, resulted in a corresponding decrease in the net debt of Canada, reducing it from \$11,433.3 million at March 31, 1951 to \$11,185.3 million at March 31, 1952.

(5) CONTINGENT LIABILITIES

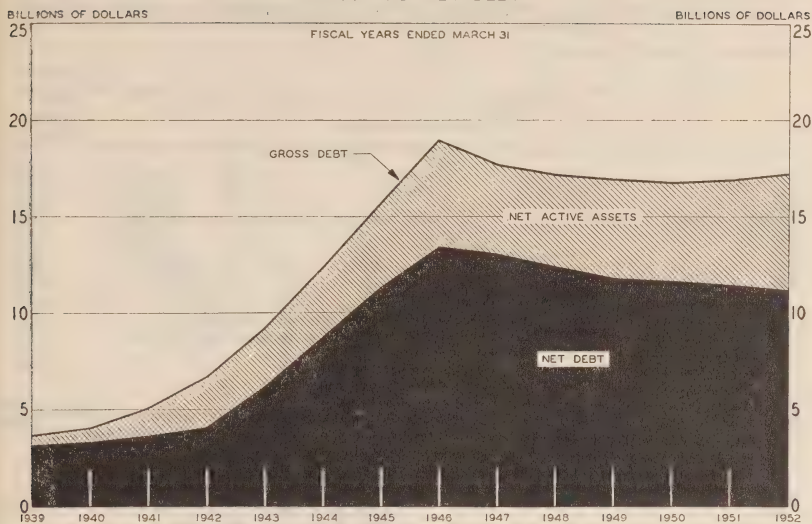
In addition to its direct liabilities which are reflected in the balance sheet, the Government has assumed certain indirect or contingent obligations, the details of which are set out in the "Public Debt" section of this survey and on page 102. The two major categories of this indirect debt are the guaranteed bonds and debentures of the Canadian National Railways and other Government-owned enterprises, such as the Canadian National (West Indies) Steamships, Limited and the St. John Harbour Commission, and the guarantee of deposits maintained by the chartered banks in the Bank of Canada. The remainder consists chiefly of the guarantees of bank advances made to the Canadian Wheat Board and of loans made by chartered banks to veterans or farmers for certain authorized purposes, guarantees under The Export Credits Insurance Act, and certain commitments under housing legislation.

5. THE PUBLIC DEBT

Gross and Net Debt

The unmatured funded debt of Canada was reduced by \$331.4 million during the fiscal year, of which \$302 million represented net cash retirements of debt and \$29.4 million net revaluations and other non-cash adjustments. However, due to increases of \$665.8 million in other liabilities—principally in insurance, pension and guarantee and sundry suspense accounts—the gross public debt of Canada increased by \$334.4 million from \$16,923.3 million at March 31, 1951, to \$17,257.7 million at March 31, 1952. During the same period active or realizable or revenue-producing assets increased by \$582.4 million, with the result that the net debt—which is the gross public debt less the active assets—was reduced by \$248 million.

GROSS AND NET DEBT



The following table shows the relationship between the gross public debt, the unmatured funded debt and the net debt as at March 31, 1939 and March 31, 1946 to 1952 inclusive:

TABLE XLIV

STATEMENT OF PUBLIC DEBT, UNMATURED FUNDED DEBT, ACTIVE ASSETS AND NET DEBT OF CANADA
AS AT MARCH 31, 1939, AND MARCH 31, 1946 TO 1952 INCLUSIVE
(In millions of dollars)

As at March 31	Gross Public Debt			Less Active Assets	Net Debt
	Unmatured Funded Debt	Other Liabilities	Total		
1939.....	3,385.7	324.9	3,710.6	558.1	3,152.6
1946.....	16,807.2	2,152.6	18,959.8	5,538.4	13,421.4
1947.....	16,541.9	1,156.3	17,698.2	4,650.4	13,047.8
1948.....	15,957.4	1,239.9	17,197.3	4,825.7	12,371.6
1949.....	15,585.0	1,365.4	16,950.4	5,174.3	11,776.1
1950.....	15,188.1	1,562.7	16,750.8	5,106.1	11,644.6
1951.....	15,026.8	1,896.5	16,923.3	5,490.0	11,433.3
1952.....	14,695.4	2,562.3	17,257.7	6,072.4	11,185.3

The relative burden of the net debt in per capita terms and as a percentage of the gross national product is shown in the following table. It is interesting to note that the net debt per capita which was \$279.80 at March 31, 1939, and \$1,091.88 at March 31, 1946, had declined to \$775.14 at March 31, 1952. Expressed as a percentage of the gross national product, the net debt which had risen from 60.2 per cent at March 31, 1939, to 113.3 per cent at March 31, 1946, had fallen at March 31, 1952, to 52.7 per cent.

TABLE XLV

NET DEBT PER CAPITA AND AS A PERCENTAGE OF GROSS NATIONAL PRODUCT AS AT MARCH 31, 1939
AND MARCH 31, 1946 TO 1952 INCLUSIVE

As at March 31	Net Debt Per Capita ⁽¹⁾	Net Debt as Percentage of Gross National Product ⁽²⁾
	\$ cts	
1939.....	279.80	60.2
1946.....	1,091.88	113.3
1947.....	1,039.58	108.5
1948.....	964.80	89.9
1949.....	898.80	75.4
1950.....	849.23	70.7
1951.....	(3)816.14	63.1
1952.....	(4)775.14	(4)52.7

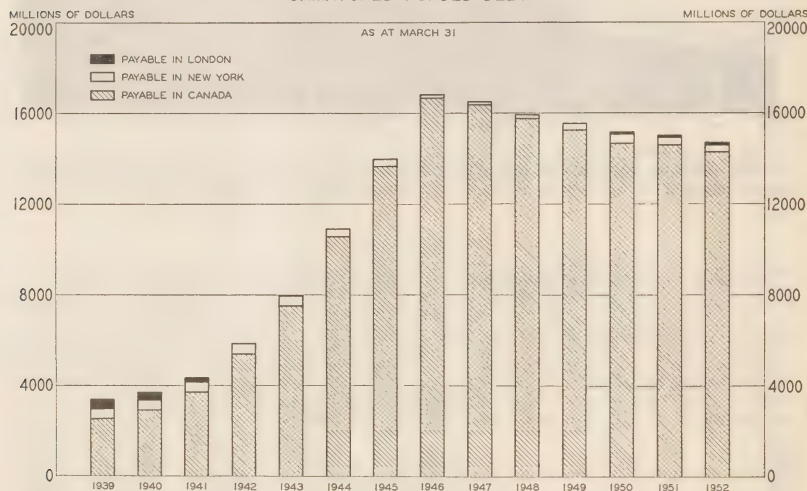
(1) Based on estimated population as at June 1 nearest to fiscal year end. Revised.

(2) Based on Gross National Product for the calendar year ended in the fiscal year. Revised.

(3) 1951 Census.

(4) Preliminary.

UNMATURED FUNDED DEBT



Unmatured Funded Debt

The total unmatured funded debt outstanding at March 31, 1952, was \$14,695.4 million. This was \$331.4 million less than the total at the end of the previous fiscal year and \$2,111.8 million less than that at March 31, 1946. Notwithstanding this substantial decrease, it was still \$11,309.7 million greater than the total of \$3,385.7 million at March 31, 1939, the end of the last pre-war year. However, while interest charges on the funded debt increased by approximately 231 per cent from \$118.1 million in 1938-39 to \$390.7 million in 1951-52, (excluding \$87.2 million interest accrued but not paid), the gross national product rose from \$5,233 million in 1938 to \$21,241 million in 1951, an increase of approximately 306 per cent. Consequently, the relative burden of the funded debt, measured in terms of interest charges as a percentage of the gross national product, which was a little more than 2.2 per cent in 1938-39, was only 1.84 per cent in 1951-52.

A statement showing the amount of the unmatured funded debt payable in Canada, London and New York, as at March 31, 1946 to 1952 inclusive, with the corresponding figures for March 31, 1939, is shown in Table XLVI.

TABLE XLVI

UNMATURED FUNDED DEBT PAYABLE IN CANADA, LONDON AND NEW YORK AS AT MARCH 31, 1939, AND MARCH 31, 1946 TO 1952, INCLUSIVE
(In millions of dollars)

As at March 31	Payable in Canada		Payable in London		Payable in New York		Total	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
1939.....	2,510.5	74.1	406.2	12.0	469.0	13.9	3,385.7	100.0
1946.....	16,617.3	98.9	11.8	0.1	178.0	1.0	16,807.2	100.0
1947.....	16,382.3	99.0	11.6	0.1	148.0	0.9	16,541.9	100.0
1948.....	15,750.1	98.7	9.3	0.1	198.0	1.2	15,957.4	100.0
1949.....	15,277.8	98.0	9.3	0.1	298.0	1.9	15,585.0	100.0
1950.....	14,688.5	96.7	61.9	0.4	437.8	2.9	15,188.1	100.0
1951.....	14,605.1	97.2	56.3	0.4	365.4	2.4	15,026.8	100.0
1952.....	14,298.9	97.3	53.1	0.4	343.4	2.3	14,695.4	100.0

The marked decrease since March 31, 1939, in the proportion of the unmatured funded debt payable abroad is indicated in the foregoing table. Of the total unmatured funded debt, that part payable in Canada had increased from 74.1 per cent of the total at March 31, 1939 to 97.3 per cent at March 31, 1952. In terms of Canadian currency, the unmatured funded debt payable in London and New York decreased from \$875.2 million at the end of the fiscal year 1938-39 to \$396.5 million at the end of 1951-52.

(1) SUMMARY OF SECURITY ISSUES AND REDEMPTIONS DURING THE YEAR

During the fiscal year ended March 31, 1952, Government obligations (excluding Treasury Bills) totalling \$2,759.6 million matured or were called for redemption. The financing of these retirements was effected as follows:

	(In millions of dollars)
By refunding or conversion into new issues	\$2,100.0
From proceeds of new borrowing:	
Sale of Canada Savings Bonds Series VI (net)	357.6
From available cash	302.0
	<u>\$2,759.6</u>

Funded debt payable in Canadian dollars decreased by \$306.2 million during the fiscal year. The retirement of \$302 million out of available cash, and the transfer of \$6.2 million to revenue of the excess provision of the reserve for the refundable portion of the excess profits tax, less \$1.9 million of accrued interest added to the principal of War Savings Certificates, accounts for the net reduction achieved during the fiscal year.

The Canadian dollar value of the Government's external funded debt decreased by \$25.2 million during the fiscal year. Of this amount \$22 million was in respect of indebtedness payable in United States dollars and \$3.2 million in respect of sterling debt. These reductions were consequent upon the revaluation of liabilities payable in those currencies to reflect the change in the exchange rates in effect at March 31, 1952 as compared with March 31, 1951.

Funded debt payable in Canadian dollars decreased by \$306.2 million during the fiscal year and this combined with reductions of \$22 million in the U.S. dollar debt and \$3.2 million in the sterling debt as detailed above produced an overall reduction in the funded debt of \$331.4 million.

From the foregoing it will be seen that the overall reduction of \$331.4 million in the outstanding funded debt was due to cash payments of \$302 million, revaluations to reflect changes in the exchange rates of \$25.2 million, and sundry other non-cash adjustments amounting to \$4.3 million net.

TABLE XLVII
NEW SECURITY ISSUES DURING FISCAL YEAR ENDED MARCH 31, 1952

	Issue Date	Maturity Date	Interest Rate	Price to Government	Yield at Price to Government	Total Amount Issued	Renewals or Reconversion Included in Amount Issued	Amount Issued for Cash
			%		%	\$	\$	\$
PAYABLE IN CANADA								
<i>Issued to Chartered Banks—</i>								
Deposit Certificates.....	Aug. 29, 1951	Feb. 27, 1952	1½	100-0	1-125	200,000,000	200,000,000	.....
Deposit Certificates.....	Feb. 27, 1952	Aug. 27, 1952	1½	100-0	1-375	200,000,000	200,000,000	.....
Two Year Loan.....	Nov. 1, 1951	Nov. 1, 1953	2	99-15	2-44	64,994,000	64,994,000	.....
						464,994,000	464,994,000	.....
<i>Issued to Bank of Canada—</i>								
Six Months Treasury Notes.....	May 1, 1951	Nov. 1, 1951	1	100-00	1-00	200,000,000	200,000,000	.....
Six Months Treasury Notes.....	Sept. 1, 1951	Mar. 1, 1952	1½	100-00	1-125	550,000,000	550,000,000	.....
Six Months Treasury Notes.....	Nov. 1, 1951	May 1, 1952	1½	100-00	1-125	200,000,000	200,000,000	.....
Six Months Treasury Notes.....	Mar. 1, 1952	Sept. 1, 1952	1½	100-00	1-375	550,000,000	550,000,000	.....
Two Year Loan.....	Nov. 1, 1951	Nov. 1, 1953	2	99-15	2-44	135,006,000	135,006,000	.....
						1,635,006,000	1,635,006,000	.....
<i>Issues to General Public</i>								
Canada Savings Bonds Series VI, Net	Nov. 1, 1951	Aug. 1, 1962	2-3½	99-3125	.....	357,649,750	.....	357,649,750
GRAND TOTAL.....						2,457,649,750	2,100,000,000	357,649,750

TABLE XLVIII

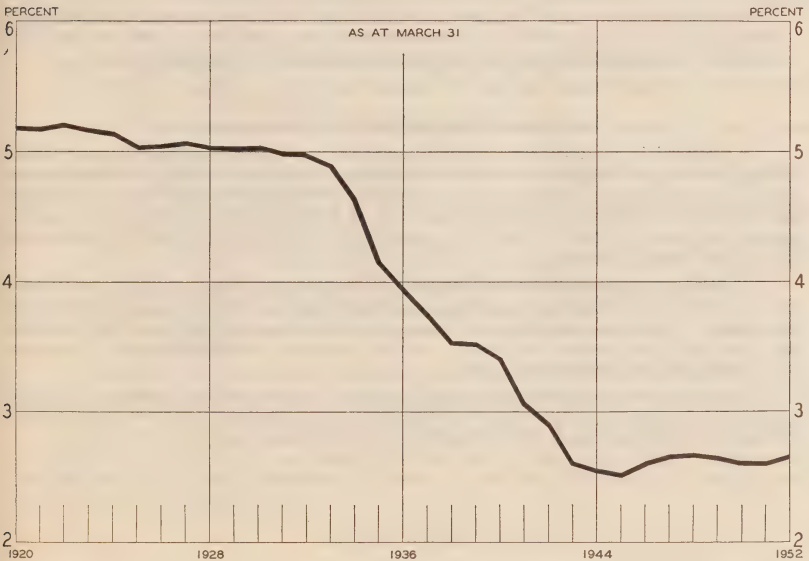
REDEMPTION OF FUNDED DEBT DURING FISCAL YEAR ENDED MARCH 31, 1952

Maturity or Call Date	Interest Rate	Where Payable	Amount
	%		\$
May 1, 1951.....	$\frac{7}{8}$	Canada.....	200,000,000
Aug. 29, 1951.....	1	Canada.....	200,000,000
Sept. 1, 1951.....	1	Canada.....	550,000,000
Nov. 1, 1951.....	$1\frac{1}{4}$	Canada.....	500,000,000
Nov. 1, 1951.....	1	Canada.....	200,000,000
Feb. 1, 1952.....	$3\frac{1}{2}$	Canada.....	50,492,475
Feb. 27, 1952.....	$1\frac{1}{8}$	Canada.....	200,000,000
Mar. 1, 1952.....	$1\frac{1}{8}$	Canada.....	550,000,000
War Savings Certificates.....	3	Canada.....	(¹)36,999,836
Canada Savings Bonds, Series I, II, III, IV and V.....	$2\frac{3}{4}$	Canada.....	253,861,500
Total Bonds and Certificates.....			2,741,353,811
Repayment of Refundable Portion of Excess Profits Tax.....			(²)18,235,569
Total Redemption of Debt.....			2,759,589,380

(¹) This is the amount of War Savings Certificates redeemed during the fiscal year. As accrued interest amounting to \$1,851,427 was added to principal, the net decrease during 1951-52 in War Savings Certificates outstanding was only \$35,148,409 as shown in Schedule U to the Balance Sheet on Page 100.

(²) Not including \$6,155,027 excess provision transferred to revenue.

AVERAGE INTEREST RATE ON FUNDED DEBT



(2) INTEREST RATES

The average interest rate on the Government's funded debt at the end of 1951-52 was 2.67 per cent, which was slightly higher than the rate of 2.60 per cent at the previous fiscal year-end but still substantially below the corresponding rate of 3.52 per cent at the end of 1938-39. Table XLIX shows the average interest rate on the outstanding unmatured funded debt for the fiscal years 1938-39 and 1946-47 to 1951-52 inclusive, and the yields and terms of the last domestic bond issue sold in each fiscal year.

TABLE XLIX

AVERAGE COUPON INTEREST RATES ON THE FUNDED DEBT 1938-39 AND 1946-47 TO 1951-52 INCLUSIVE
(As at close of each fiscal year)

Fiscal Year	Overall coupon rate on debt payable in				Yield to public on last domestic issue of 10 years or more	
	Canada	London	New York	Total	Yield	Term
	%	%	%	%	%	
1938-39.....	3.51	3.63	3.46	3.52	3.07	20 years
1946-47.....	2.64	3.45	3.76	2.65	2.75	10 years
1947-48.....	2.65	3.46	3.44	2.66	2.75	10 years
1948-49.....	2.63	3.46	3.38	2.64	2.75	10 years
1949-50.....	2.59	3.05	3.22	2.60	2.75	10 years
1950-51.....	2.59	3.04	2.93	2.60	2.75	10 years
1951-52.....	2.66	3.04	2.93	2.67	3.21	10 years and 9 mos.

The amount of three month Treasury Bills outstanding remained unchanged during the year at \$450 million; the average yield on the last issue sold during 1951-52 was .943 per cent. The corresponding rate for 1950-51 was .754 per cent and for 1938-39 was .643 per cent.

(3) INDIRECT DEBT OR CONTINGENT LIABILITIES

As explained in the section on the Balance Sheet, the Government has assumed certain indirect or contingent obligations which are in addition to the direct debt set out in the balance sheet. These contingent liabilities consist of securities of certain government owned enterprises guaranteed as to both principal and interest, or as to interest alone, and a number of miscellaneous guarantees, the chief of which is the guarantee of deposits maintained by the chartered banks in the Bank of Canada.

The total of guaranteed bonds and debentures outstanding at March 31, 1952, was \$528.5 million, of which \$7 million was guaranteed as to interest only and \$521.5 million as to principal and interest. The decrease of \$48 million compared with the amount of \$576.5 million outstanding at the end of the previous year was the result of payment of \$48,022,000 C.N.R. 4½ per cent bonds which matured 1st September, 1951.

A summary of the guaranteed bonds and debentures and the other guarantees and contingent obligations assumed by the Government of Canada, and the amounts thereof (if determinable) at March 31, 1952, and March 31, 1951, are shown in the following table:

TABLE L

SUMMARY OF INDIRECT DEBT OR CONTINGENT LIABILITIES, AS AT MARCH 31, 1952, AND MARCH 31, 1951
(In millions of dollars)

	Amount Outstanding March 31		Increase or Decrease (—)
	1952	1951	
SECURITIES OF GOVERNMENT OWNED ENTERPRISES—			
Guaranteed as to principal and interest:			
Canadian National Railways and predecessor companies.....	511.4	559.4	—48.0
Canadian National (West Indies) Steamships Ltd.....	9.4	9.4	
National Harbours Board.....	0.7	0.7	
	521.5	569.5	—48.0
Guaranteed as to interest only:			
Canadian National Railways and predecessor companies.....	7.0	7.0	
	7.0	7.0	
OTHER GUARANTEES—			
Chartered bank deposits in Bank of Canada.....	556.5	552.9	103.6
Bank advances to Canadian Wheat Board.....	23.7	23.7	23.7
Sundry other guarantees.....	45.4	38.5	6.9
Total other guarantees (excluding indeterminate amounts).....	725.6	591.4	134.2
Total principal amount of indirect or contingent liabilities (excluding indeterminate guarantees).....	1,254.1	1,167.9	86.2

NOTE: These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in sterling or United States dollars are converted on the basis of £1 = \$4.86½ and \$1 U.S. = \$1 Canadian respectively.

In the succeeding pages of this Part, the following statements are presented:

- (1) the expenditure and revenue statement for the year ended March 31, 1952, certified by the Auditor General;
- (2) a summarized statement of expenditures by departments, certified by the Auditor General;
- (3) a summarized statement of revenue by main classification and departments, certified by the Auditor General;
- (4) a summarized statement of loans, advances and investments by departments, certified by the Auditor General;
- (5) the comparative balance sheet or statement of assets and liabilities, March 31, 1952, with March 31, 1951, certified by the Auditor General, followed by explanatory notes and detailed comparative schedules of asset and liability accounts;
- (6) a statement of contingent liabilities as at March 31, 1952;
- (7) a summarized statement showing sources and disposition of cash funds for the fiscal year;
- (8) a series of historical tables showing the revenues, expenditures and debt of Canada since Confederation, and other tables showing the interest and other public debt charges for the fiscal year ended March 31, 1952;
- (9) a summarized statement of Government assistance to railways since Confederation.

In Part II, details of revenue, expenditure and balance sheet transactions by departments are presented. The financial statements of Crown corporations and the auditor's reports thereon are published as a separate volume.

Respectfully submitted,

W. C. CLARK,
Deputy Minister of Finance.

STATEMENTS OF REVENUES AND EXPENDITURES
BALANCE SHEET WITH SUPPORTING SCHEDULES
CONTINGENT LIABILITIES
SOURCES AND DISPOSITION OF CASH FUNDS
APPENDICES

THE GOVERNMENT

EXPENDITURE AND

YEAR ENDED

EXPENDITURE

	\$	cts.	\$	cts.
Agriculture—				
Science service.....	7,489,977	72		
Experimental farms service.....	7,728,586	00		
Production service.....	8,836,427	01		
Marketing service.....	4,555,291	34		
Freight assistance on western feed grains.....	14,999,239	53		
Assistance to applegrowers, cheese and maple production and agricultural lime.....	3,448,202	92		
Premiums on hog carcasses including administration costs.....	5,374,595	53		
Rehabilitation and reclamation projects.....	11,881,315	67		
Deficit in the agricultural prices support account.....	1,743,514	89		
Administration and general.....	1,077,237	96		
			67,134,388	57
Auditor General's Office.....			601,128	28
Canadian Broadcasting Corporation.....			8,300,972	15
Citizenship and Immigration.....			23,240,787	89
Civil Service Commission.....			1,691,662	88
Defence Production—				
Capital assistance to defence industry.....	22,694,911	05		
Administration and general.....	8,283,567	98		
			30,978,479	03
External Affairs—				
Assistance to countries in South and South East Asia.....	25,000,000	00		
Administration and general.....	12,582,459	36		
			37,582,459	36
Finance—				
Public Debt Charges—				
Interest on public debt, Appendix No. 5, Part I.....	432,423,082	30		
Additional amount required to place interest on public debt on accrual basis, Appendix No. 5, Part I.....	87,510,068	24		
Annual amortization of bond discounts and commissions, Appendix No. 6, Part I.....	9,665,295	38		
Cost of issuing new loans, Appendix No. 7, Part I.....	1,051,474	30		
Other charges for servicing of public debt, Appendix No. 8, Part I.....	384,889	17		
Total Public Debt Charges.....	531,034,809	39		
Payments to Provinces—				
Statutory subsidies, Appendix 2, Part II.....	20,108,103	22		
Transitional grant to Newfoundland.....	6,500,000	00		
Rentals under Dominion-Provincial tax rental agreements.....	96,867,744	79		
In respect of specified corporations as authorized by Sec. 7 of The Dominion-Provincial Tax Rental Agreements Act, 1947.....	3,732,288	00		
Total payments to Provinces.....	127,208,136	01		
Government contribution to Superannuation Account.....	110,910,777	00		
Provision for reserve for possible losses on ultimate realization of active assets.....	75,000,000	00		
Administration and general.....	29,459,825	69		
			873,613,548	09
Fisheries.....			8,733,025	22
Governor General and Lieutenant-Governors.....			275,113	77
Insurance.....			403,335	79
Justice.....			14,038,715	12
Labour—				
Unemployment Insurance Act—				
Government contribution to Unemployment Insurance Fund....	29,940,162	15		
Administration and general.....	23,904,528	46		
Government Annuities—Administration and payment required to maintain reserve.....	1,720,365	75		
Administration and general.....	8,737,042	31		
			64,302,098	67
Legislation including Chief Electoral Office.....			6,312,999	23
Mines and Technical Surveys.....			27,751,836	28

OF CANADA

REVENUE STATEMENT

MARCH 31, 1952

REVENUE

	ORDINARY	\$	cts.	\$	cts.
Tax Revenues—					
Customs Duties.....				346,364,562	70
Excise Duties.....				217,939,983	31
Excise Taxes—Sales Tax.....		(*)587,193,601	06		
Other Excise Taxes.....		312,457,742	31		
		899,651,343	37		
Less refunds.....		13,723,039	03		
				885,928,304	34
Income Tax—					
Individuals.....		(b)975,676,319	91		
Corporations.....		(*)1,130,680,074	10		
On dividends, interest, rents and royalties going abroad.....		55,017,013	83		
				2,161,373,407	84
Excess Profits Tax.....				2,364,909	36
Succession Duties.....				38,207,984	94
Tax on insurance premiums.....				4,752,918	65
Miscellaneous.....				843,010	87
Total revenue from taxes.....				3,657,775,082	01
Non-Tax Revenues—					
Return on investments.....		117,621,905	72		
Premium, discount and exchange.....		17,696,615	90		
Post Office.....		104,610,121	91		
Bullion and coinage.....		4,838,495	40		
Privileges, licences and permits.....		10,442,063	70		
Proceeds from sales.....		4,538,557	22		
Services and service fees.....		15,961,300	63		
Refunds of previous years' expenditure.....		4,146,182	30		
Miscellaneous.....		2,116,416	99		
				281,971,659	77
Total Ordinary Revenue.....				3,939,746,741	78

(a) Excluding 2 per cent Old Age Security sales tax of \$24,297,979.31 credited to Old Age Security Fund.

(b) Excluding 2 per cent Old Age Security individual income tax of \$100,000 credited to Old Age Security Fund.

(c) Excluding 2 per cent Old Age Security corporation income tax of \$2,000,000 credited to Old Age Security Fund.

THE GOVERNMENT

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Concluded

	\$	cts.	\$	cts.
National Defence—				
Defence forces and defence research and development.....	1,252,972,974	42		
Defence Appropriation Act, 1950, Sec. 3.....	126,415,798	94		
Government contribution to Permanent Services Pension Account....	30,711,777	00		
Administration and general.....	5,373,311	20		
			1,415,473,861	56
National Film Board.....			2,662,333	06
National Health and Welfare—				
Family allowances.....	320,457,673	03		
Old age pensions and pensions to blind persons.....	83,204,712	83		
Deficit in old age security fund covered by Parliamentary vote.....	49,668,855	32		
General health grants.....	24,322,497	17		
Administration and general.....	21,098,376	90		
			498,752,115	25
National Research Council.....			12,769,160	90
Atomic Energy Control Board.....			12,310,735	02
National Revenue.....			45,762,584	89
Post Office.....			97,973,263	29
Privy Council.....			4,057,686	72
Public Archives.....			251,017	89
Public Printing and Stationery.....			1,103,155	80
Public Works.....			77,544,087	69
Resources and Development.....			31,770,472	00
Royal Canadian Mounted Police.....			27,340,713	54
Secretary of State.....			2,399,467	64
Trade and Commerce.....			21,816,946	46
Transport—				
Canal services.....	7,990,544	68		
Marine services.....	17,464,595	09		
Railway and steamship services.....	14,168,419	12		
Deficit—Canadian National Railways.....	15,031,996	00		
Air Services—				
Telecommunications Division.....	12,047,498	49		
Meteorological Division.....	6,114,932	64		
Civil Aviation Division.....	17,931,426	68		
Canadian Maritime Commission.....	4,460,580	83		
National Harbours Board.....	1,307,331	26		
Administration and general.....	3,383,244	20		
			99,900,568	99
Veterans Affairs—				
Pensions.....	103,677,372	26		
Treatment services.....	39,641,897	99		
War veterans' allowances and other benefits.....	29,578,576	01		
Post discharge rehabilitation benefits.....	6,594,033	51		
War service gratuities and re-establishment credits.....	9,825,776	41		
Soldier settlement and Veterans Land Act—				
Administration and general.....	5,934,773	39		
Provision for reserve for conditional benefits.....	7,599,740	17		
Departmental, district and pensions administration and miscellaneous payments.....	13,174,359	53		
			216,026,529	27
Total.....			3,732,875,250	30
Budgetary Surplus or decrease in Net Debt.....			248,033,401	70
			3,980,908,652	00

Certified correct,

G. McGOUGAN,
CHIEF ACCOUNTANT.W. C. CLARK,
DEPUTY MINISTER OF FINANCE.

OF CANADA

REVENUE STATEMENT

MARCH 31, 1952

REVENUE—*Concluded*

SPECIAL RECEIPTS AND OTHER CREDITS

	\$	cts.	\$	cts.
Sale of surplus Crown assets.....	14,711,605	19		
Central Mortgage and Housing Corporation—				
Profits paid to Receiver General.....	3,144,037	02		
Proceeds from the sale of wartime housing properties.....	9,843,062	96		
Refundable portion of income tax and excess profits tax—				
Transfer to revenue of excess reserves set up in previous years.....	7,366,884	47		
Refunds of previous years' special expenditure.....		157,609	17	
Miscellaneous.....	5,862,667	31		
Non-active Accounts—				
Refunds of previous years' capital expenditure.....	70,652	94		
Repayments of Soldier Settlement loans.....	5,391	16		
			41,161,910	22

Grand Total Revenue..... 3,980,908,652 00

The accounts of Expenditure and Revenue, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

**SUMMARIZED STATEMENT OF EXPENDITURE BY DEPARTMENTS
FOR THE YEAR ENDED MARCH 31, 1952**

Part II Section	Department	Appropriations		Expenditure		Lapsed	
		\$	cts.	\$	cts.	\$	cts.
A	Agriculture.....	70,781,990	67	67,134,388	57	3,647,602	10
B	Auditor General's Office.....	628,822	66	601,128	28	27,694	38
BB	Canadian Broadcasting Corporation.....	8,539,228	00	8,300,972	15	238,255	85
C	Chief Electoral Officer.....	370,584	93	367,736	36	2,848	57
CC	Citizenship and Immigration.....	26,065,198	25	23,240,787	89	2,824,410	36
D	Civil Service Commission.....	1,701,104	32	1,691,662	88	9,441	44
DD	Defence Production.....	115,202,791	00	30,978,479	03	84,224,311	97
E	External Affairs.....	38,781,995	46	37,582,459	36	1,199,536	10
F	Finance.....	875,701,253	98	873,613,548	09	2,087,705	89
G	Fisheries.....	9,909,530	47	8,733,025	22	1,176,505	25
H	Governor General and Lieutenant-Governors.....	287,547	69	275,113	77	12,433	92
I	Insurance.....	416,373	00	403,335	79	13,037	21
J	Justice.....	5,394,781	57	5,102,560	93	292,220	64
J	Office of the Commissioner of Penitentiaries.....	9,755,696	00	8,936,154	19	819,541	81
K	Labour.....	66,057,272	19	64,302,098	67	1,755,173	52
L	Legislation.....	5,985,101	62	5,945,262	87	39,838	75
M	Mines and Technical Surveys.....	29,370,441	70	27,751,836	28	1,618,605	42
N	National Defence.....	1,609,498,861	30	1,415,473,861	56	194,024,999	74
NN	National Film Board.....	2,679,846	00	2,662,333	06	17,512	94
O	National Health and Welfare.....	511,297,837	50	498,752,115	25	12,545,722	25
P	National Research Council and Atomic Energy Control Board.....	30,674,236	00	25,079,895	92	5,594,340	08
Q	National Revenue.....	49,933,399	57	45,762,584	89	4,170,814	68
R	Post Office.....	98,717,669	78	97,973,263	29	744,406	49
S	Privy Council.....	4,220,675	68	4,057,686	72	162,988	96
T	Public Archives.....	263,473	00	251,017	89	12,455	11
U	Public Printing and Stationery.....	1,204,694	60	1,103,155	80	101,538	80
V	Public Works.....	102,890,528	11	77,544,087	69	25,346,440	42
W	Resources and Development.....	35,760,811	62	31,770,472	00	3,990,339	62
X	Royal Canadian Mounted Police.....	29,535,463	84	27,340,713	54	2,194,750	30
XX	The Secretary of State.....	2,496,577	89	2,399,467	64	97,110	25
Y	Trade and Commerce.....	23,348,379	96	21,816,946	46	1,531,433	50
Z	Transport.....	106,788,278	81	94,132,656	90	12,655,621	91
Z	Canadian Maritime Commission.....	4,584,994	00	4,460,580	83	124,413	17
Z	National Harbours Board.....	1,850,299	51	1,307,331	26	542,968	25
ZZ	Veterans Affairs.....	222,160,567	56	216,026,529	27	6,134,038	29
		4,102,856,308	24	3,732,875,250	30	369,981,057	94

Certified correct.
B. G. McINTYRE,
Comptroller of the Treasury.

The accounts of Expenditure, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF REVENUE BY MAIN CLASSIFICATIONS

Part II Section	Department	Tax Revenue	Return on Investments	*Special Categories as detailed below	Privileges, Licences and Permits
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
A	Agriculture.....				445,226 05
B	Auditor General's Office.....				
BB	Canadian Broadcasting Corporation.....				
C	Office of the Chief Electoral Officer.....				
CC	Citizenship and Immigration.....		12,444 05		72,284 61
D	Civil Service Commission.....				
DD	Defence Production.....		197,305 77		
E	External Affairs.....				396,027 72
F	Finance.....		105,224,866 71	22,535,111 30	
G	Fisheries.....				84,863 63
I	Insurance.....	4,752,918 65			
J	Justice.....				6,251 25
J	Office of the Commissioner of Penitentiaries.....				20,059 55
K	Labour.....				
L	Legislation.....				82,073 69
M	Mines and Technical Surveys.....		33,526 21		12,905 84
N	National Defence.....		691 63		926,391 20
NN	National Film Board.....				
O	National Health and Welfare.....				24,718 80
P	National Research Council and Atomic Energy Control Board.....				
Q	National Revenue.....	3,652,179,152 49			85,727 81
R	Post Office.....			104,610,121 91	
S	Privy Council.....				
T	Public Archives.....				
U	Public Printing and Stationery.....				
V	Public Works.....				498,830 96
W	Resources and Development.....	99,604 08	7,230,239 13		1,287,098 62
X	Royal Canadian Mounted Police.....				478,768 57
XX	The Secretary of State.....				1,214,783 20
Y	Trade and Commerce.....	743,406 79	222 41		169,164 50
Z	Transport.....		181,883 70		4,577,178 24
Z	National Harbours Board.....		357,004 26		
ZZ	Veterans Affairs.....		4,383,721 85		59,709 46
		3,657,775,082 01	117,621,905 72	127,145,233 21	10,442,063 70

Certified correct.

B. G. McINTYRE.

Comptroller of the Treasury.

*Department of Finance—Bullion and Coinage..... 4,838,495 40
 —Premium, Discount and Exchange..... 17,696,615 90

*Post Office Department—Postal Revenue..... 22,535,111 30
 104,610,121 91

\$127,145,233 21

AND DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1952

Proceeds from Sales	Services and Service Fees	Refunds of Previous Year's Expenditure	Miscellaneous	Total Ordinary Revenue	Special Receipts and Other Credits	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
748,013 70	563,043 95	50,132 12	49,939 21	1,856,355 03	10,249 36	1,866,604 39
.....	11,431 50	12,773 79	169 07	24,374 36	.....	24,374 36
.....	.....	.....	1,531 67	1,531 67	.....	1,531 67
.....	.....	.....	1,600 00	1,600 00	.....	1,600 00
55,761 45	6,657 42	77,450 05	2,855 66	227,453 24	34,742 67	262,195 91
.....	.....	98	54	1 52	.....	1 52
.....	16,510 73	383,806 31	492 24	598,115 05	16,432,198 03	17,030,313 08
8,711 23	5,784 04	21,647 28	15,750 98	447,921 25	4,892 61	452,813 86
213 72	142,324 88	51,884 50	13,142 69	127,967,543 80	2,576,572 10	130,544,115 90
1,172,237 67	19,747 87	10,043 81	39,165 27	1,326,058 25	.....	1,326,058 25
12 50	345,066 18	.....	30	5,097,997 63	.....	5,097,997 63
14,644 00	804 35	604 00	55,396 45	77,700 05	.....	77,700 05
402,270 61	.....	6,187 54	796 43	429,314 13	.....	429,314 13
8,055 45	4,285 15	54,269 48	1,377 59	67,987 67	13,260 90	81,248 57
.....	1,870 28	.....	1 15	83,945 12	.....	83,945 12
75,151 23	2,050 25	17,356 82	15,643 56	156,633 91	.....	156,633 91
737,735 52	825,392 09	731,618 66	324,385 67	3,546,214 77	401,823 46	3,948,038 23
.....	.....	.....	.....	.....	12,309 54	12,309 54
102,902 58	380,940 68	203,572 69	41,155 99	753,290 74	.....	753,290 74
.....	.....	4,882 03	388 40	5,270 43	.....	5,270 43
5,236 15	1,093,610 11	5,358 36	1,184,684 54	3,654,553,769 46	7,366,884 47	3,661,920,653 93
.....	1,000 00	9,471 77	1,614 47	104,622,208 15	.....	104,622,208 15
.....	.....	40,872 05	4,718 26	45,590 31	.....	45,590 31
.....	.....	.....	10 58	10 58	.....	10 58
323,031 56	.....	.....	373 91	323,405 47	.....	323,405 47
63,081 83	282,538 63	233,458 06	1,793 20	1,079,702 68	.....	1,079,702 68
222,605 26	326,728 99	128,595 39	43,541 80	9,338,413 27	13,075,942 35	22,414,355 62
346,606 84	2,782,491 15	88,794 24	200,233 32	3,896,894 12	.....	3,896,894 12
5,841 84	125,566 73	13,787 06	2,704 07	1,362,682 90	.....	1,362,682 90
163,378 99	5,669,932 84	11,304 02	27,913 91	6,785,323 46	.....	6,785,323 46
45,100 87	3,353,522 81	140,246 81	60,831 68	8,358,764 11	1,143,010 72	9,501,774 83
.....	.....	.....	.....	357,004 26	.....	357,004 26
37,964 22	.....	1,848,064 48	24,204 38	6,353,664 39	90,024 01	6,443,688 40
4,538,557 22	15,961,300 63	4,146,182 30	2,116,416 99	3,939,746,741 78	41,161,910 22	3,980,908,652 00

The accounts of Revenue, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

PUBLIC ACCOUNTS, 1951-52: PART I

SUMMARIZED STATEMENT OF LOANS, INVESTMENTS AND ADVANCES

Details in Part II Section		Appropriations	
		\$	cts.
A	Agriculture—		
	Agricultural Prices Support Account—Working capital advances.....	4,846,146	55(S)
	Agricultural Products Account—Working capital advances.....	3,143,640	50(S)
BB	Canadian Broadcasting Corporation— Loan re capital cost of television installations.....	1,500,000	00(V)
CC	Citizenship and Immigration—		
	Immigration Revolving Fund—Assisted passage loans to certain immigrants.....	6,000,000	00(VS)
	Advances for assistance to Indians.....	25,483	67(S)
DD	Defence Production—		
	Defence Production Revolving Fund.....	50,000,000	00(VS)
		82,383,663	63(S)
	Canadian Commercial Corporation—Working capital advances.....	6,500,000	00(S)
	Canadian Exploration Limited—re sale of tungsten ore mill.....	650,000	00(S)
	Peacock Brothers Limited—Loan for extension to plant.....	423,122	28(S)
E	External Affairs— Working capital advances—Posts abroad.....	600,000	00(VS)
F	Finance—		
	Minister of Finance Exchange Fund—Advances.....	118,238,282	88(S)
	Royal Canadian Mint—Advances for Bullion and Coinage Accounts.....	1,364,086	13(S)
	Canadian Farm Loan Board—Investment in bonds.....	1,300,000	00(S)
	International Bank for Reconstruction and Development—Additional capital subscription.....	170,305	64(S)
G	Fisheries— Fisheries Prices Support Account—Working capital advances.....	1,130,622	31(S)
M	Mines and Technical Surveys— Loans to coal producers.....	1,465,282	00(S)
N	National Defence—		
	Advances to United Kingdom and Other Governments—Accounts receivable for services and supplies.....	37,072	56(S)
NN	National Film Board—		
	National Film Board Operating Account.....	33,563	96(S)
U	Public Printing and Stationery— Queen's Printer Advance Account—Working capital advances.....	1,165,879	04(S)
W	Resources and Development—		
	Central Mortgage and Housing Corporation—Advances for housing loans and housing construction.....	14,200,000	00(V)
		71,624,203	55(S)
	Northwest Territories Power Commission—Power Projects in the Northwest and Yukon Territories.....	1,200,000	00(V)
Y	Trade and Commerce—		
	Working capital advances—Posts abroad.....	200,000	00(VS)
	Board of Grain Commissioners—Canadian Government Elevators.....	42,609	45(S)
Z	Transport—		
	Canadian National Railways—Advances.....	139,847,873	64(S)
	Canadian Overseas Telecommunications Corporation—Working capital advances.....	1,300,000	00(S)
	Department of Transport Stores Account—Working capital advances.....	461,343	42(S)
	National Harbours Board—Advances to cover expenditures and deficits.....	1,226,968	00(V)
ZZ	Veterans Affairs—		
	Advances—Veterans' Land Act.....	23,685,000	00(V)
	Advances for protection of investments—Soldier Settlement properties.....	25,000	00(V)
		\$534,799,503	05

Certified correct.
B. G. McINTYRE,
Comptroller of the Treasury.

(S) Statutory—Charges represent net increases in utilization of the relevant statutory authorities.
(V) Voted, with the authority now lapsed—Charges represent the full amount of payments.
(VS) Voted, with continuing statutory authority under the relevant Appropriation Acts—Charges represent the extent to which the authorities were utilized.

BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1952

Charges to Active Asset Accounts

Current Assets		Loans to, and Investments in Crown Agencies		Other Loans and Investments		Total	
\$	cts.	\$	cts.	\$	cts.	\$	cts.
4,846,146	55					4,846,146	55
3,143,640	50					3,143,640	50
		1,500,000	00			1,500,000	00
				2,178,786	77	2,178,786	77
				25,483	67	25,483	67
82,383,663	63					82,383,663	63
6,500,000	00					6,500,000	00
				650,000	00	650,000	00
				423,122	28	423,122	28
364,539	97					364,539	97
118,238,282	88					118,238,282	88
1,364,086	13					1,364,086	13
		1,300,000	00			1,300,000	00
				170,305	64	170,305	64
1,130,622	31					1,130,622	31
				1,465,282	00	1,465,282	00
				37,072	56	37,072	56
33,563	96					33,563	96
1,165,879	04					1,165,879	04
		2,000,000	00				
		71,624,203	55			73,624,203	55
		1,209,353	84			1,209,353	84
130,807	69					130,807	69
42,609	45					42,609	45
		139,847,873	64			139,847,873	64
		1,300,000	00			1,300,000	00
461,343	42					461,343	42
		987,432	76			987,432	76
				22,258,683	25	22,258,683	25
				25,000	00	25,000	00
\$ 219,805,185	53	\$ 219,768,863	79	\$ 27,233,736	17	\$ 466,807,785	49

The accounts of Loans, Investments and Advances which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR.
Auditor General.

THE GOVERNMENT COMPARATIVE BALANCE SHEET,

	March 31, 1952		March 31, 1951		Net Increase or Decrease during 1951-52	
	\$	cts.	\$	cts.	\$	cts.
ASSETS						
1. Cash and Other Current Assets—						
(a) Cash, Schedule A, page 86—						
(i) In Current Deposits.....	18,600,118	54	85,044,443	97	—	66,444,325 43
(ii) In Special Deposits.....	797,142	44	1,705,855	24	—	908,712 80
(iii) In Blocked Currency.....	1,832,500	94	2,199,482	21	—	366,981 27
(b) Other Liquid Assets—						
(i) Minister of Finance Exchange Fund Account—Advances, represented by cash and securities.....	1,799,403,755	50	1,681,165,472	62	+118,238,282	88
(ii) Securities Investment Account.....	58,896,204	94	9,644,205	50	+ 49,251,999	44
(c) Working Capital Advances—						
(i) Defence Production Revolving Fund...	82,383,663	63	.....	.....	+ 82,383,663	63
(ii) Departmental, Schedule B, page 86....	35,346,211	33	22,662,972	31	+ 12,683,239	02
(iii) Crown Corporations, Schedule C, page 87	23,927,191	54	17,818,487	16	+ 6,108,704	38
	2,021,186,788	86	1,820,240,919	01	+200,945,869	85
2. Loans to, and Investments in, Crown Agencies—						
(a) Bank of Canada Capital Stock.....	5,920,000	00	5,920,000	00		
(b) Central Mortgage and Housing Corporation—						
(i) Capital.....	25,000,000	00	25,000,000	00		
(ii) Loans.....	334,973,294	35	261,349,090	80	+ 73,624,203	55
(c) Canadian Farm Loan Board, Schedule D, page 87.....	27,321,572	00	26,021,852	00	+ 1,299,720	00
(d) Railway and Steamship Companies, Schedule E, page 87.....	903,865,397	44	764,017,523	80	+139,847,873	64
(e) Miscellaneous, Schedule F, page 88.....	175,637,640	93	174,952,454	38	+ 685,186	55
	1,472,717,904	72	1,257,260,920	98	+215,456,983	74
3. Other Loans and Investments—						
(a) To Provincial and Municipal Governments, Schedule G, page 88.....	91,028,508	36	95,157,898	30	— 4,129,389	94
(b) To United Kingdom and Other Governments, Schedule H, page 88.....	1,925,668,362	42	1,985,066,813	22	— 59,398,450	80
(c) Canada's subscription to capital of—						
(i) International Monetary Fund.....	322,502,497	00	322,502,497	00		
(ii) International Bank for Reconstruction and Development.....	70,864,348	80	70,694,043	16	+ 170,305	64
(d) Soldier Settlement and Veterans Land Act Loans, Schedule I, page 89.....	198,393,319	43	189,272,719	81	+ 9,120,599	62
(e) Miscellaneous, Schedule J, page 89.....	17,283,326	44	15,262,281	20	+ 2,021,045	24
	2,625,740,362	45	2,677,956,252	69	— 52,215,890	24
4. Sinking Fund and Other Investments held for retirement of unmatured funded debt—3% Newfoundland Guaranteed Stock, 1943-63, Schedule K, page 90.....	25,902,746	27	22,701,814	48	+ 3,200,931	79
5. Province Debt Accounts arising out of Confed- eration settlements, Schedule T, page 100....	2,296,151	87	2,296,151	87		
6. Deferred Charges—						
(a) Unamortized discounts and commissions on loans, Appendix No. 6, page 117.....	54,293,455	49	60,049,489	24	— 5,756,033	75
(b) Unamortized portion of Civil Service Super- annuation account liability.....	214,000,000	00	.....	.....	+214,000,000	00
	268,293,455	49	60,049,489	24	+208,243,966	25
7. Sundry Suspense Accounts, Schedule L, page 90	127,117,107	81	45,353,919	93	+ 81,763,187	88
Total Active Assets.....	6,543,254,517	47	5,885,859,468	20	+657,395,049	27
8. Less—Reserve for possible losses on ultimate realization of active assets.....	— 470,867,388	21	— 395,867,388	21	+ 75,000,000	00
Net Active Assets.....	6,072,387,129	26	5,489,992,079	99	+582,395,049	27
NET DEBT						
9. Net Debt, Schedule M, page 90.....	11,185,281,546	37	11,433,314,948	07	—248,033,401	70
	17,257,668,675	63	16,923,307,028	06	+334,361,647	57

Certified correct,

G. McGOUGAN,
Chief Accountant.

W. C. CLARK,
Deputy Minister of Finance.

OF CANADA

MARCH 31, 1952, WITH MARCH 31, 1951

	March 31, 1952		March 31, 1951		Net Increase or Decrease during 1951-52	
LIABILITIES	\$	cts.	\$	cts.	\$	cts.
10. Floating Debt, Schedule N, page 93—						
(a) Matured funded debt outstanding.....	24,710,474	67	42,784,062	19	—	18,073,587 52
(b) Notes and other obligations payable on demand.....	289,620,597	87	296,987,535	30	—	7,366,937 43
(c) Interest due and outstanding.....	75,885,978	73	76,311,000	25	—	425,021 52
(d) Outstanding cheques and warrants.....	152,858,310	98	59,848,836	05	+	93,009,474 93
(e) Post Office (net liability for money orders, etc.).....	15,036,223	19	10,457,314	07	+	4,578,909 12
	568,111,685	44	486,388,747	86	+	71,722,837 58
11. Deposit and Trust Accounts—						
(a) Post Office Savings Bank.....	38,031,232	20	37,661,920	55	+	369,311 65
(b) Indian Trust Funds.....	21,359,035	09	20,232,929	56	+	1,126,105 53
(c) Miscellaneous, Schedule O, page 95.....	72,454,007	94	64,124,241	08	+	8,329,766 86
	131,844,275	23	122,019,091	19	+	9,825,184 04
12. Insurance, Pension and Guaranty Accounts—						
(a) Government Annuities.....	675,931,703	00	620,398,995	00	+	55,532,708 00
(b) Insurance and Guaranty Funds, Schedule P, page 97.....	76,073,860	30	73,908,755	14	+	2,165,105 16
(c) Pension and Retirement Funds, Schedule Q, page 97.....	664,272,953	74	284,979,898	67	+	379,293,055 07
	1,416,278,517	04	979,287,648	81	+	436,990,868 23
13. Deferred Credits—						
(a) Interest accrued on public debt, Appendix No. 5, page 114.....	87,510,068	24	.....	.....	+	87,510,068 24
(b) Miscellaneous, Schedule R, page 98.....	17,672,996	59	11,607,034	02	+	6,065,962 57
	105,183,064	83	11,607,034	02	+	93,576,030 81
14. Sundry Suspense Accounts—						
(a) Defence Equipment Replacement Account (Defence Appropriation Act, 1950, Section 3).....	201,428,457	75	175,531,591	00	+	25,896,866 75
(b) Provincial Corporation Income Tax Collections.....	77,719,138	83	63,329,622	47	+	14,389,516 36
(c) Miscellaneous, Schedule S, page 98.....	25,304,836	90	19,575,037	78	+	5,729,799 12
	304,452,433	48	258,436 251 25	25	+	46,016,182 23
15. Province Debt Accounts arising out of Confederation settlements, Schedule T, page 100....	11,919,968	64	11,919,968	64		
16. Reserve for certain contingent liabilities—						
(a) Reserve for possible losses on ultimate realization of active assets.....					(deducted from assets)	
(b) Reserve for conditional benefits—Veterans Land Act 1942.....	34,468,380	39	26,868,640	22	+	7,599,740 17
17. Funded Debt Unmatured, Schedule U, page 100						
(a) Payable in Canada—						
(i) Bonds, including Deposit Certificates, Treasury Notes and Treasury Bills..	14,298,858,301	61	14,580,710,935	64	—	281,852,634 03
(ii) Refundable portion of excess profits tax (estimated).....	.....	.....	24,390,595	84	—	24,390,595 84
	14,298,858,301	61	14,605,101,531	48	—	306,243,229 87
(b) Payable in London.....	53,119,648	97	56,278,114	59	—	3,158,465 62
(c) Payable in New York.....	343,432,500	00	365,400,000	00	—	21,967,500 00
	14,695,410,450	58	15,026,779,646	07	—	331,369,195 49
	17,257,668,675	63	16,923,307,028	06	+	334,361,647 57

NOTE.—Indirect or contingent liabilities, consisting of securities guaranteed by, or other guarantees given by the Government of Canada are listed on page 102.

The above accounts have been examined and audited under my direction, in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, and, subject to the observations in my report to the House of Commons, I certify that, in my opinion, they are correct.

WATSON SELLAR,
Auditor General.

EXPLANATORY NOTES ON THE BALANCE SHEET

The Balance Sheet for the fiscal year 1951-52 is in the same form and has the same grouping of categories of assets and liabilities as that presented for the fiscal year 1950-51. The following comments deal with the main groups or categories of the assets and liabilities. Individual accounts are dealt with throughout Part II under the department to which they relate.

ASSETS

1. (a) (i) Cash in Current Deposits represents balances at credit of the Receiver General of Canada in banks in Canada, London, and New York as at the close of the relative fiscal years. At the close of 1951-52 cash balances held in New York and London are shown at the Canadian dollar equivalent of the banking rates on March 31, 1952, namely 98 $\frac{1}{4}$ cents Canadian equals \$1 U.S. and \$2.77 $\frac{1}{2}$ Canadian equals £1 sterling. The comparable rates at the close of 1950-51 were \$1.05 to the U.S. dollar and \$2.94 to the pound sterling.
1. (a) (ii) Special Deposits consist of cash balances in the hands of the fiscal agents of the Government for redemption of Government of Canada securities and for payment of interest.
1. (a) (iii) Deposits in foreign currencies represent in the main moneys received in full or partial settlement of claims by Canada for military relief supplies furnished during the period of military occupation by the combined military authorities, and in the case of Spain, Italy and Japan, for Canada's share of sums made available from the liquidation of German assets in those countries. These inconvertible foreign balances may be used only for certain governmental purposes in the country of origin.
1. (b) (i) These are advances to finance the purchase of gold and foreign exchange. The deficit in the fund arising from exchange revaluations consequent upon the withdrawal of official exchange rates effective October 1, 1950 and amounting to \$125,596,244.50 at December 31, 1951 has been deducted from the total of these advances and carried to Sundry Suspense Accounts pending final disposal.
1. (b) (ii) This account, in the main, records the temporary holdings by the Government of Canada of its own securities, including Canada Savings Bonds purchased for resale to subscribers under the Government Employees Instalment Purchase Plan.
1. (c) (i) This account was established by The Defence Production Act. The fund is charged with the cost of acquisition, storage and maintenance of strategic materials and defence supplies and credited with the amounts received from the sale or disposition of materials and supplies.
1. (c) (ii) Departmental Working Capital Advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments and represent operating deficits, work in progress and the value of stock or material on hand as shown in detail in the Schedule.
1. (c) (iii) These amounts represent the net outstanding advances to Crown corporations for working capital.
2. (a) This amount represents the cost of the Government's investment in the entire capital stock of the central bank of Canada acquired under the authority of The Bank of Canada Act Amendment Act, 1938.
2. (b) (i) This amount represents the Government's investment in the capital of the Corporation.
2. (b) (ii) These are advances to enable the corporation to make loans for housing purposes either jointly with approved lending institutions or directly on its own behalf. The amounts also include advances for housing construction and other building activities of the corporation.
2. (c) This account represents the principal outstanding of amounts furnished the Canadian Farm Loan Board to be loaned on farm property and fishermen's land. Interest in full is being currently paid by the Board on its bonds and on initial capital advances.
2. (d) These amounts represent net outstanding advances to the Canadian National Railways and the Canadian National (West Indies) Steamships, Ltd. for capital expenditures, retirement of maturing debt, purchase of railway equipment, purchase of outstanding securities (mainly repatriations from United Kingdom), and for temporary financing of current operations. There is also included the consolidated amount of working capital for Railway Stores Account.

2. (e) Loans to, and investments in, other Crown agencies are detailed in the Schedule. The principal agencies are the National Harbours Board and Polymer Corporation Ltd., the latter company being engaged in the manufacture of synthetic rubber. The moneys advanced to the National Harbours Board are for harbour developments at Montreal and Vancouver. Interest is paid by the Board from revenues derived from port dues and collections.
3. (a) Under this heading there have been grouped loans to provinces originally made under Relief Acts and other legislation and loans to municipalities under the Municipal Improvements Assistance Act.
3. (b) This category combines mainly loans to foreign countries under the Export Credits Insurance Act for purchase of goods and services in Canada, certain loans made following the war of 1914-18 and the loans to the Government of the United Kingdom under the authority of The War Appropriation (United Kingdom Financing) Act, 1942 and the United Kingdom Financial Agreement Act, 1946.
3. (c) This account records Canada's subscription to the capital of The International Monetary Fund and The International Bank for Reconstruction and Development. The subscription to The International Monetary Fund consists of gold, Canadian dollars, United States dollars and non-interest bearing promissory notes and the subscription to the Bank, of Canadian dollars, United States dollars and non-interest bearing promissory notes. The notes, which are payable on demand, are carried on Canada's balance sheet under the heading of Floating Debt.
3. (d) The details of the various loans in this group may be found in the Schedule and in Part II of this Report.
3. (e) This category is composed of miscellaneous loans and balances receivable under agreements of sale as detailed in the Schedule.
4. This category records the cash and securities held by the Government for the eventual retirement of the 3% Newfoundland stock 1943-63. It includes the investment in 3% 1943-63 stock and other securities for the sinking fund, and sterling acquired in accordance with special arrangements made with the United Kingdom authorities whereby Canada accepts sterling in respect of Newfoundland codfish sold in European markets. The sterling so acquired, known as Account N, is for use only in the redemption of the 3% 1943-63 stock and is used to acquire further amounts of 1943-63 stock (in addition to the same stock held in the sinking fund), and for temporary investment in short term United Kingdom treasury bills. Details of the fund are shown in the Schedule.
5. This amount resulted from financial adjustments with certain of the provinces at Confederation.
6. (a) This account consists of discounts, commissions, redemption bonuses and conversion premiums on loan flotations since 1930 remaining to be charged off annually to expenditures in proportion to the term of the respective loan. The amortization of these costs is shown in detail by loan issues in Appendix No. 6, Part I of this Report. The decrease in the account of \$5,756,033.75 is due to the annual write-off, less new loan flotation costs to be amortized, as follows:
- | | |
|---|----------------|
| Annual amortization charged to expenditure | \$9,665,295 38 |
| Add—net adjustment made after amortization had been established | 622 03 |
| | <hr/> |
| | \$9,665,917 41 |
| Less—new loan flotation costs to be amortized— | |
| Canada Savings Bonds, 1950, Series 5 | 46,782 72 |
| Canada Savings Bonds, 1951, Series 6 (preliminary figure) | 2,163,100 94 |
| 2% Bonds, 1951-53 | 1,700,000 00 |
| | <hr/> |
| | 3,909,883 66 |
| | <hr/> |
| | \$5,756,033 75 |
| | <hr/> |
6. (b) The total deficit in the superannuation fund established as of December 1, 1951 amounted to \$312 million, which amount was credited to the superannuation account in the fiscal year 1951-52. In the same year Parliament voted a total of \$98 million as a special contribution to the fund and the remaining \$214 million liability was set up as a deferred charge. This deferred charge account will be reduced by such further special contributions as are voted by Parliament for the purpose.
7. The main item remaining in this category is the deficit at December 31, 1951 arising from exchange revaluations of gold, U.S. dollars and sterling held in the Minister of Finance Exchange Fund, and referred to in item 1 (b) (i).
8. An amount of \$75 million was added to this reserve in 1951-52 equivalent to the amount added for 1950-51. There were no charges against the reserve in 1951-52.

NET DEBT

9. The net debt of Canada is divided to show expenditures that have been charged in the books to Non-active Assets, and those charged to Consolidated Deficit Account. All expenditures charged to non-active assets classified as between "Capital" and "Other" are shown in Schedule M to the Balance Sheet. Changes in these accounts may be readily ascertained by referring to the last column in the schedule.

The Consolidated Deficit Account is the account to which is transferred annually the excess of expenditures over revenues or revenues over expenditures exclusive of capital expenditure and other charges to non-active accounts mentioned in the preceding paragraph.

The excess of revenues over expenditures for the fiscal year 1951-52 carried to the Consolidated Deficit Account amounted to \$232,916,650.60. To this amount the net excess of revenue and credits over expenditures on capital and other non-active accounts for the year of \$15,116,751.10 must be added to arrive at the total surplus or decrease in net debt of \$248,033,401.70.

SUMMARY STATEMENT OF TRANSACTIONS AFFECTING THE NET DEBT OF CANADA DURING 1951-52

	Consolidated Deficit Account	Non-Active Assets		Total Net Debt
		Capital	Other	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Deficit, April 1, 1951.....	9,761,565,255 22	1,089,902,701 21	581,846,991 64	11,433,314,948 07
Budgetary Revenues, 1951-52.....	3,980,832,607 90	87,008 90	5,391 16	3,980,925,007 96
Budgetary Expenditures, 1951-52.....	3,716,290,411 30	13,989,826 85	2,611,368 11	3,732,891,606 26
Surplus or deficit (—).....	264,642,196 60	—13,902,817 95	—2,605,976 95	248,033,401 70
Internal Adjustments in Net Debt Accounts—				
Write off to Consolidated Deficit Account from Non-Active Assets under the authority of Appropriation Act, No. 2, 1952. Vote 583—				
Deletion of certain uncollectible debts—				
Earl of Selkirk mortgage on property in Township of Moulton.....	— 13,900 00		13,900 00	
Bonds, Interest and Notes Adjustment....	— 16,793 52		16,793 52	
Coupons—New York Loans.....	— 45,738 50		45,738 50	
Department of Mines Suspense.....	— 11,208 45		11,208 45	
Canadian National (West Indies) Steamships Limited.....	— 3,618,505 74		3,618,505 74	
Soldier and General Land Settlement Loans.....	—27,863,827 97		27,863,827 97	
Russian Government Saddlery Purchases 1915.....	— 55,571 82		55,571 82	
Net decrease or increase (—) in deficit during 1951-52.....	232,916,650 60	—13,902,817 95	29,019,569 05	248,033,401 70
Deficit, March 31, 1952.....	9,528,648,604 62	1,103,805,519 16	552,827,422 59	11,185,281,546 37

LIABILITIES

10. This category covers obligations that are payable on demand. Generally the creditors are in possession of some form of the Government's negotiable paper that is due and payable forthwith. Matured bonds outstanding decreased by \$18.1 million and notes and other obligations payable on demand by \$7.4 million, the latter being principally the redemption of demand promissory notes previously issued to the International Bank for Reconstruction and Development. Interest due and outstanding decreased by \$0.4 million while outstanding cheques increased by \$93 million and outstanding money orders by \$4.6 million.
11. (a) Withdrawals from the Post Office Savings Bank during 1951-52 exceeded deposits by \$353,492.12. An amount of \$722,803.77 representing the estimated accrued interest at the rate of two per cent per annum was added, bringing the total amount at credit of depositors' accounts on March 31, 1952, to \$38,031,232.20.
11. (b) Indian Trust Funds are moneys held in trust for the Indian Bands throughout Canada. Interest credited to the fund for the fiscal year 1951-52 amounted to \$1,001,682.13. Details regarding receipts and disbursements pertaining to these trust funds may be found in Part II of this Report under Department of Citizenship and Immigration.

11. (c) The accounts in this category represent the Government's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these is the deposit accounts which cover those cases where the government has received the moneys in prepayment for supplies, or as a guarantee that work will be properly performed. The other class, comprising the large majority of the accounts, consists of those where the government acts virtually as trustee, administering the funds in accordance with the purposes for which they were created.
12. (a) The value of all outstanding annuities at March 31, 1952, stood at \$675,931,703.00. Interest credited to the fund amounted to \$24,671,667.94 for 1951-52, and the amount credited to the fund to maintain the reserve during the year was \$940,138.44.
12. (b) and (c) These categories record the Government's liability as an insurer of certain persons and as administrator of certain pension funds. The government receives premiums or similar assessments, and in turn pays out specific benefits. There is also included the uninvested portion of the Unemployment Insurance Fund administered by The Unemployment Insurance Commission.
13. This category, Deferred Credits, comprises certain departmental credit balances in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.
14. (a) This account represents the undisbursed balance of credits representing the value of defence materials and supplies transferred to members of the North Atlantic Treaty Organization. Under the terms of The Defence Appropriation Act, 1950 this amount may be used to purchase equipment or supplies for the army, naval or air services of the Canadian Forces.
14. (b) This account records the undisbursed collections of provincial five per cent corporation income taxes under The Dominion-Provincial Tax Rental Agreements Act.
14. (c) The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available.
15. This account represents the difference, with subsequent adjustments, between the actual and the established debt of the provinces on entering Confederation. Interest on certain of these debt allowances is included in the subsidy paid to the relative province annually.
16. (b) Under the Veterans' Land Act certain benefits may accrue to veterans who obtain loans from the Government of Canada to purchase land, buildings, stock and equipment and who fulfil the terms of their contract. The reserve account is credited annually with the maximum amount for which the Government could be liable under the terms of the Act and when the benefits have been earned the veterans' loans will be reduced accordingly from this established reserve fund.
17. Following the change from fixed rates of exchange to market rates effective October 1, 1950, obligations payable in sterling and in U.S. dollars were revalued and are shown at March 31, 1952 at \$2.77½ to the pound sterling and at 98½ cents Can. equals \$1 U.S. This compares with a Canadian dollar equivalent at the close of the fiscal year 1950-51 of \$2.94 to the pound sterling and \$1.05 Can. equals \$1 U.S.

Details of the unmatured funded debt of Canada may be found on page 100. The decrease during 1951-52 of \$331,369,195.49 is accounted for as follows:

Matured loans—

1½% Loan 1948-51 matured November 1, 1951.....	\$500,000,000 00
3½% First War Loan matured February 1, 1952.....	50,492,475 50
2½% Canada Savings Bonds—Series I to V inclusive	253,861,500 00
War Savings Certificates	36,999,835 27
Refundable excess profits tax	24,390,595 84
Temporary Loan—Bank of Canada	71,000,000 00

Reductions in debt due to revaluation—

In loans payable in sterling	3,158,465 62
In loans payable in U.S. dollars	21,967,500 00

\$961,870,372 23

New loan flotations—

2% Loan 1951-53	\$200,000,000 00
3½% Canada Savings Bonds 1951-52 Series VI (net).....	357,649,750 00
Temporary Loan—Bank of Canada	71,000,000 00
Interest on War Savings Certificates added to principal	1,851,426 74

\$630,501,176 74

Net Decrease, 1951-52 \$331,369,195 49

**COMPARATIVE SCHEDULES TO BALANCE SHEET FOR FISCAL YEARS
ENDED MARCH 31, 1952 AND MARCH 31, 1951**

	1952	1951	Net Increase or Decrease during 1951-52
	\$ cts.	\$ cts.	\$ cts.
Schedule A			
CASH—			
Department of Finance—			
In Current Deposits—			
Canada.....	2,165,838 57	64,244,139 78	-62,078,301 21
London.....	2,330,150 25	169,682 39	+2,160,467 86
New York.....	14,104,129 72	20,630,621 80	-6,526,492 08
	<hr/> 18,600,118 54	<hr/> 85,044,443 97	<hr/> -66,444,325 43
In Special Deposits—			
Bank of Canada Special Funds—			
Bond Redemption Account.....	148 535 44	653,530 78	-504,995 34
War Savings Certificates Redemption Account.....	261,955 83	122,247 77	+139,708 06
Interest Account.....	45,209 34	483,330 55	-438,121 21
Bank of Montreal, London, Special Funds—			
Bond Redemption Account.....	32,184 22	67,790 28	-35,606 06
Interest Account.....	324 57	1,208 11	-883 54
Bank of England Special Funds—			
Interest Account.....	12,783 53	15,201 10	-2,417 57
Bank of Montreal, New York, Special Funds—			
Interest Account.....	1,205 47	1,425 64	-220 17
Securities Account.....	270,030 38	328,698 14	-58,667 76
Bank of Montreal Trust Co., New York, Special Funds—			
Interest Account.....	24,913 66	32,422 87	-7,509 21
	<hr/> 797,142 44	<hr/> 1,705,855 24	<hr/> -908,712 80
In Blocked Currency—			
Denmark.....	391 01	46,829 46	-46,437 55
France.....	274,757 30	389,295 48	-114,538 18
Germany.....	32,820 01	154,073 45	-121,253 44
Italy.....	2 91	.....	+2 91
Japan.....	1,455 39	.....	+1,455 39
Netherlands.....	1,284,619 83	1,488,791 16	-204,171 33
Spain.....	201,403 04	117,342 66	+84,060 38
Yugoslavia.....	37,050 55	3,150 00	+33,900 55
	<hr/> 1,832,500 94	<hr/> 2,199,482 21	<hr/> -366,981 27
Schedule B			
WORKING CAPITAL ADVANCES—DEPARTMENTAL—			
Agriculture—			
Prices Support Account.....	6,589,661 44	1,743,514 89	+4,846 146 55
Agricultural Products Board Account.....	3,143,640 50	.....	+3,143,640 50
Defence Production—			
Purchase and Storage of Strategic Materials.....	3,728,583 57	3,728,583 57	.....
External Affairs—			
Posts Abroad.....	364,539 97	.....	+364,539 97
Fisheries—			
Prices Support Account.....	1,219,262 55	88,640 24	+1,130,622 31
Finance—			
Royal Canadian Mint—(Appendix 1, Part II)—			
Gold Purchase Account.....	9,398,693 62	9,220,012 32	+178,681 30
Silver Coinage Account.....	3,324,401 97	2,151,623 44	+1,172,778 53
Silver War Medals Account.....	.....	16,608 69	-16,608 69
Silver Bullion Purchase Account.....	370,744 35	346,352 28	+24,392 07
Nickel Coinage Account.....	9,706 89	172,724 76	-163,017 87
Bronze Coinage Account.....	217,966 32	148,687 39	+69,278 93
Steel Coinage Account.....	204,934 93	855 42	+204,079 51
Assay Office, Vancouver—			
Gold and Silver Purchase Account.....	50,225 68	155,723 33	-105,497 65
Public Printing and Stationery—			
Queen's Printer Advance—Printing.....	1,630,839 93	670,289 65	+960,550 28
Queen's Printer Advance—Stationery.....	1,195,706 72	990 377 96	+205,328 76
National Film Board—Operating Account.....	298,264 87	264,700 91	+33,563 96
Trade and Commerce—			
Board of Grain Commissioners—Canadian Government			
Elevators.....	48,380 78	5,771 33	+42,609 45
Posts Abroad.....	130,807 69	.....	+130,807 69
Transport—			
Stores Account.....	3,419 849 55	2,958,506 13	+461,343 42
	<hr/> 35,346,211 33	<hr/> 22,662,972 81	<hr/> +12,683,239 02

SCHEDULES TO BALANCE SHEET—Continued

	1952		1951		Net Increase or Decrease during 1951-52
	\$	cts.	\$	cts.	\$ cts.
Schedule C					
WORKING CAPITAL ADVANCES TO CROWN CORPORATIONS—					
Defence Production—					
Canadian Arsenals, Ltd.....	7,500,000	00	7,500,000	00	
Canadian Commercial Corporation.....	10,000,000	00	3,500,000	00	+6,500,000 00
Crown Assets Disposal Corporation.....	211,692	06	256,737	06	—45,045 00
Finance—					
Commodity Prices Stabilization Corporation, Ltd.....	1,215,499	48	1,265,583	48	—50,084 02
National Research Council—					
Canadian Patents and Development, Ltd.			296,166	62	—296,166 60
Trade and Commerce—					
Export Credits Insurance Corporation—Capital Surplus.....	5,000,000	00	5,000,000	00	
	23,927,191	54	17,818,487	16	+6,108,704 38
Schedule D					
LOANS TO, AND INVESTMENTS IN, CANADIAN FARM LOAN BOARD—					
Finance—					
Advance for initial operating expenses.....	50,000	00	50,000	00	
Initial capital advances.....	5,000,000	00	5,000,000	00	
Capital stock.....	2,241,053	00	2,241,333	00	—280 00
Bonds.....	20,000,000	00	18,700,000	00	+1,300,000 00
Canadian Fisherman's Loan Act—					
Initial capital advances.....	29,000	00	29,000	00	
Capital stock.....	1,519	00	1,519	00	
	27,321,572	00	26,021,852	00	+1,299,720 00
Schedule E					
LOANS TO, AND INVESTMENTS IN, RAILWAY AND STEAMSHIP COMPANIES—					
Transport—					
Canadian Government Railways—Working Capital.....	16,771,980	54	16,771,980	54	
Canadian National Railways—					
Advances, Refunding Act, 1938.....	76,890,029	45	76,890,029	45	
Advances, Refunding Act, 1944 (U.S. Dollars).....	80,185,000	00	80,185,000	00	
Advances, Refunding Act, 1944 (Can. Dollars).....	81,770,308	19	81,770,308	19	
Advances, Refunding Act, 1947.....	90,203,227	22	48,122,773	12	+42,080,454 10
Advances, Refunding Act, 1951 (U.S. Dollars).....	19,158,666	68			+19,158,666 68
Advances, Financing and Guarantee Act, 1940—					
Grand Trunk Railway Debenture Stock.....	108,158,072	99	108,158,072	99	
Advances, Financing and Guarantee Act, 1941—					
Purchase of securities.....	8,580,368	57	8,585,465	40	—5,096 83
Advances, Financing and Guarantee Act, 1942—					
Purchase of securities.....	18,276,036	27	18,276,036	27	
Advances, The War Appropriation (United Kingdom Financing) Act, 1942—					
Purchase of securities.....	256,437,703	45	256,431,700	17	+6,003 28
Advances, Financing and Guarantee Act, 1947.....	5,886,566	33	5,886,566	33	
Advances, Financing and Guarantee Act, 1949.....	1,656,463	45	1,656,463	45	
Advances, Financing and Guarantee Act, 1950.....	6,911,989	10	6,911,989	10	
Advances, Financing and Guarantee Act, 1951.....	66,333,939	82			+66,333,939 82
Advances, Financing and Guarantee Act, 1951, No. 2.....	10,225,924	37			+10,225,924 37
Advances, Trans-Canada Airlines Act.....	19,043,022	71	19,043,022	71	
Temporary Loan.....	11,500,000	00	6,000,000	00	+5,500,000 00
Purchase of railway equipment leased to Canadian National Railways—					
1943 Agreement.....	10,931,666	73	12,493,333	41	—1,561,666 68
1944 Agreement.....	6,949,826	65	7,818,554	99	—868,728 34
1946 Agreement.....	7,844,604	92	8,716,227	68	—871,622 76
Canadian National (West Indies) Steamships, Limited.....	150,000	00	300,000	00	—150,000 00
	903,865,397	44	764,017,523	80	+139,847,873 64

SCHEDULES TO BALANCE SHEET—Continued

	1952		1951		Net Increase or Decrease during 1951-52	
	\$	cts.	\$	cts.	\$	cts.
Schedule F						
LOANS TO, AND INVESTMENTS IN, MISCELLANEOUS CROWN AGENCIES—						
Canadian Broadcasting Corporation.....	9,250,000	00	8,400,000	00	+850,000	00
Defence Production—						
Eldorado Mining and Refining (1944) Limited—Stock.....	8,246,876	82	8,246,876	82		
Polymer Corporation Limited.....			41,000,000	00	-41,000,000	00
Polymer Corporation Limited—Capital Stock.....	30,000,000	00			+30,000,000	00
Polymer Corporation Limited—Loan.....	8,000,000	00			+8,000,000	00
National Research Council—						
Canadian Patents and Development, Limited—Capital Stock	296,198	62			+296,198	62
Resources and Development—						
Northwest Territories Power Commission.....	6,077,105	63	5,065,000	00	+1,012,105	63
Trade and Commerce—						
Export Credits Insurance Corporation—Capital Stock.....	5,000,000	00	5,000,000	00		
Transport—						
Canadian Overseas Telecommunication Corporation.....	1,851,761	00	551,761	00	+1,300,000	00
National Harbours Board—Montreal.....	63,544,902	64	62,658,718	70	+886,183	94
Montreal—Retirement of Jacques						
Cartier Bridge bonds	18,676,000	00	19,426,000	00	-750,000	00
Vancouver.....	24,694,796	22	24,604,097	86	+90,698	36
	175,637,640	93	174,952,454	38	+685,186	55

Schedule G**LOANS TO PROVINCIAL AND MUNICIPAL GOVERNMENTS—**

Provincial:						
Finance—						
Alberta—Consolidated Loans, 1947 settlement.....	11,472,287	67	11,831,932	94	-359,645	27
British Columbia—Consolidated Loans, 1947 settlement....	22,288,379	52	22,985,072	42	-696,692	90
Manitoba—Consolidated Loans, 1947 settlement.....	17,282,506	51	17,798,185	10	-515,678	59
Saskatchewan—Power Commission.....	15,360	00	19,200	00	-3,840	00
Seed Grain Loans Guarantee Act, 1938.....	3,325,000	00	4,530,226	40	-1,205,226	40
Seed Grain Advances, 1908.....	76,307	45	76,057	75	-250	30
Consolidated Loans, 1947 settlement.....	31,412,352	89	32,562,615	71	-1,150,262	82
Resources and Development—						
Manitoba—Lac Seul and Lake of the Woods Storage Projects	1,150,176	69	1,080,090	45	+70,086	24
Municipal:						
Finance—						
Municipal Improvements Assistance Act, 1938.....	3,951,977	29	4,209,556	93	-257,579	64
Transport—						
Dawson Creek—Sewage Disposal System.....	54,160	34	64,360	60	-10,200	26
	91,028,508	36	95,157,898	30	-4,129,389	94

Schedule H**LOANS TO UNITED KINGDOM AND OTHER GOVERNMENTS—**

Australia:						
National Defence—						
General Advances.....	42	17			+42	17
Belgium:						
Finance—						
Export Credits Insurance Act—Loan.....	57,675,000	00	59,982,000	00	-2,307,000	00
China:						
Finance—						
Export Credits Insurance Act—Loan.....	49,426,117	50	49,426,117	50		
Czechoslovakia:						
Finance—						
Export Credits Insurance Act—Loan.....	9,990,000	00	13,320,000	00	-3,330,000	00
France:						
Finance—						
Export Credits Insurance Act—Loan.....	217,568,000	00	225,936,000	00	-8,368,000	00
Interim Credit—Consolidated Interest.....	2,132,000	00	2,214,000	00	-82,000	00
Military relief credits settlement.....	5,535,580	00			+5,535,580	00
Greece:						
Finance—Loan.....						
	6,525,000	00	6,525,000	00		
Netherlands:						
Finance—						
Export Credits Insurance Act—Loan.....	112,820,000	00	115,450,000	00	-2,660,000	00
Military relief and currency credits settlement.....	5,733,966	70	5,733,966	70		
National Defence—						
General Advances.....	758	81			+758	81

SCHEDULES TO BALANCE SHEET—Continued

	1952	1951	Net Increase or Decrease during 1951-52	
	\$ cts.	\$ cts.	\$ cts.	
Schedule H—Concluded				
LOANS TO UNITED KINGDOM AND OTHER GOVERNMENTS—Concluded				
Indonesia:				
Finance—				
Export Credits Insurance Act—Loan.....	12,360,000 00	15,452,188 21	-3,092,188 21	
Norway:				
Finance—				
Export Credits Insurance Act—Loan.....	21,030,126 03	21,030,126 03		
National Defence—				
General Advances.....	289 16	1,047 97	-758 81	
Roumania:				
Finance—Loan.....	24,329,262 40	24,329,262 40		
Union of Soviet Socialist Republics:				
Trade and Commerce—				
General Advances.....	8,992,488 79	8,992,488 79		
United Kingdom:				
Finance—				
Loan—The War Appropriation (United Kingdom Financing)				
Act, 1942.....	220,398,238 18	251,489,941 76	-31,091,703 58	
Loan—United Kingdom Financial Agreement Act, 1946.....	1,170,989,745 00	1,185,000,000 00	-14,010,255 00	
National Defence—				
General Advances.....	1,923 66	3,177 20	-1,253 54	
United States of America:				
Fisheries—				
Pacific Halibut Treaty—Collectible expenses.....	4,544 09	17,168 19	-12,624 10	
Pacific Salmon Treaty—Collectible expenses.....	85,270 68	75,946 24	+9,324 44	
Pacific Salmon Treaty—Hell's Gate—Collectible expenses...	15,983 14	42,640 05	-26,656 91	
National Defence—				
General Advances.....	54,026 11	15,742 18	+38,283 93	
	1,925,668,362 42	1,985,066,813 22	-59,398,450 80	
Schedule I				
SOLDIER SETTLEMENT AND VETERANS LAND ACTS LOANS—				
Department of Veterans Affairs—				
Soldier Land Settlement Loans.....	1,880,487 45	2,643,761 10	-763,273 65	
British Family Settlement.....	740,743 21	915,864 91	-175,121 70	
Soldier Settlement Unallotted Lands.....	2,097 03	2,631 59	-534 56	
Veterans Land Act Advances.....	195,769,991 74	185,710,462 21	+10,059,529 53	
	198,393,319 43	189,272,719 81	+9,120,599 62	
Schedule J				
OTHER LOANS AND INVESTMENTS—MISCELLANEOUS—				
Citizenship and Immigration—				
Assistance to Indians.....	111,298 16	85,814 49	+25,483 67	
Assisted Passage Scheme.....	2,178,786 77		+2,178,786 77	
Empire Settlement Scheme.....		117,797 59	-117,797 59	
Defence Production—				
Algoma Steel Corporation Limited.....		239,312 93	-239,312 93	
Crown Trust Company.....	29,085 45	37,043 70	-7,958 25	
Dominion Steel and Coal Corporation Limited.....	386,786 33	580,179 50	-193,393 17	
Peacock Brothers Limited.....	423,122 28		+423,122 28	
Sundry Coal Companies.....	33,213 70	68,213 70	-35,000 00	
Finance—				
Bank for International Settlements.....	272,785 84	272,785 84		
Montreal Turnpike Trust—Commutation Agreements.....	14,308 00	14,308 00		
New Westminster Harbour Commission.....	974,537 23	974,537 23		
Saint John Bridge and Railway Extension Co.....	433,900 00	433,900 00		
Mines and Technical Surveys—				
Avon Coal Company, Ltd.....	75,000 00	275,000 00	-200,000 00	
Dominion Coal Company Limited.....	1,759,524 92	358,242 92	+1,401,282 00	
Four Star Collieries Limited.....	64,000 00		+64,000 00	
Sundry Oil Drilling Operators.....	38,933 71	165,863 99	-126,930 28	
National Defence—				
Saskatchewan Power Commission.....	17,761 16	20,424,26	-2,663 10	
Resources and Development—				
Seed Grain and Relief.....	1,767,618 10	1,976,485 96	-208,867 86	
Yukon Coal Company Limited.....	283,736 39	286,469 18	-2,732 79	
Transport—				
Construction of dock and rail facilities for Steep Rock Iron				
Mines Limited.....	2,974,095 87	2,974,095 87		
Defence Production—				
Balances receivable under agreements of sale of Crown Assets—				
Algoma Steel Corporation Limited.....	4,689,769 12	4,977,885 98	-288,116 86	
Atlas Steels Limited.....		567,423 81	-567,423 81	
Canadian Exploration Limited.....	650,000 00		+650,000 00	
North American Cyanamid Limited.....		720,000 00	-720,000 00	
Vivian Diesels and Munitions Limited.....	105,063 41	116,496 25	-11,432 84	
	17,283,326 44	15,262,281 20	+2,021,045 24	

SCHEDULES TO BALANCE SHEET—Continued

	1952		1951		Net Increase or Decrease during 1951-52	
	\$	cts.	\$	cts.	\$	cts.
Schedule K						
SINKING FUND AND OTHER INVESTMENTS HELD FOR RETIREMENT OF UNMATURED FUNDED DEBT—3% NEWFOUNDLAND GUAR- ANTEED STOCK, 1943-63—						
Sinking Fund—3% 1943-63 stock.....	8,060,023	00	8,384,625	42	-324,602	42
—3% United Kingdom Savings Bonds 1955-65.....	611,092	46			+611,092	46
Account N funds invested in—						
3% 1943-63 stock.....	9,640,350	00	4,333,560	00	+5,306,790	00
United Kingdom Treasury Bills.....	7,513,468	05	9,940,025	68	-2,426,557	63
Account N—Cash balance.....	77,812	76	43,603	38	+34,209	38
	25,902,746	27	22,701,814	48	+3,200,931	79
Schedule L						
SUNDRY SUSPENSE ACCOUNTS—						
Department of Finance—						
Bank of Montreal, Provincial Notes Suspense Account.....	27,567	83	27,567	83		
Blank Bonds Reserve.....	113,915	59	68,418	09	+45,497	50
Cheque adjustment suspense.....	2,455	42	2,455	42		
Depreciation on revaluation of securities investment account..	702,500	00			+702,500	00
Minister of Finance Exchange Fund Account—deficit arising from exchange revaluations.....	125,596,244	50	43,834,527	38	+81,761,717	12
Materials declared surplus—Ammunition.....	214,906	00	214,906	00		
Bridge spans.....	459,518	47	1,205,891	06	-746,372	59
Retirement fund suspense.....			154	15	-154	15
	127,117,107	81	45,353,919	93	+81,763,187	88
Schedule M						
NET DEBT—						
Capital Expenditures—						
Public Works (Canals)—						
Department of Public Works—						
Burlington Bay Canal.....	308,328	32	308,328	32		
Lake St. Peter.....	1,164,235	08	1,164,235	08		
Department of Transport—						
Chamby Canal, River Richelieu.....	579,715	42	579,715	42		
Lachine Canal.....	10,966,570	81	10,991,547	81	-24,977	00
Murray Canal.....	1,248,946	71	1,248,946	71		
Ottawa Works.....	6,871,214	97	6,871,214	97		
Quebec Canal.....	34,841	69	34,841	69		
Rideau Canal.....	143,108	12	143,108	12		
Sault Ste. Marie Canals.....	4,935,809	42	4,935,809	42		
St. Anne's Lock—Railway Bridge Ile Perrot.....	150,000	00	150,000	00		
St. Lawrence Canals.....	34,111,958	70	34,116,459	70	-4,501	00
St. Lawrence Ship Canal.....	133,896	80	133,896	80		
St. Ours Locks.....	614,426	39	614,426	39		
St. Peters Canal.....	492,023	82	492,023	82		
Tay River Navigation.....	476,128	73	476,128	73		
Trent Canal Improvements.....	559,067	70	559,067	70		
Trent River Navigation.....	19,081,346	04	19,081,747	04	-401	00
Welland Canal.....	27,266,421	73	27,282,656	73	-16,235	00
Welland Ship Canal.....	130,745,360	77	130,757,342	69	-11,981	92
Miscellaneous.....	125	00	125	00		
	239,883,526	22	239,941,622	14	-58,095	92
Public Works (Railways)—						
Department of Transport—						
Canadian Government Railways—						
Auto-ferry vessel for service between North Sydney, N.S. and Port-aux-Basques, Newfoundland.....	55,667	18			+55,667	18
Canadian Government Railways.....	64,853,544	02	64,853,544	02		
Cape Breton Railway.....	104,520	54	104,520	54		
Caraguet and Gulf Shore Railway.....	209,950	00	209,950	00		
Elgin and Havelock Railway.....	33,530	00	33,530	00		
Intercolonial Railway.....	112,168,178	70	111,798,164	60	+370,014	10
International Railway of New Brunswick.....	2,681,377	35	2,681,377	35		
Lotbiniere and Megantic Railway.....	336,875	00	336,875	00		
National Transcontinental Railway.....	161,183,433	04	161,183,433	04		
New Brunswick and Prince Edward Island Railway....	361,540	66	361,540	66		
Newfoundland Railway.....	2,086,808	46	1,466,933	47	+619,874	99

SCHEDULES TO BALANCE SHEET—Continued

Schedule M—Continued

Net Increase
or Decrease
during 1951-52

1952

1951

\$

cts.

\$

cts.

\$

cts.

NET DEBT—Continued

Capital Expenditures—Continued

Public Works (Railways)—Concluded

Department of Transport—Concluded

Prince Edward Island Railway.....	8,330,745 67	8,330,745 67	
Quebec Bridge.....	21,706,664 49	21,706,664 49	
Quebec and Saguenay Railway.....	7,120,895 74	7,120,895 74	
Salisbury and Albert Railway.....	84,390 41	84,390 41	
St. Martin's Railway.....	72,624 91	72,624 91	
Temiscouata Railway.....	480,000 00	480,000 00	
York and Carleton Railway.....	20,976 16	20,976 16	
Hudson Bay Railway and Terminals—			
Hudson Bay Railway.....	33,506,460 30	33,466,861 40	+39,598 90
Port Nelson Terminal.....	6,240,095 86	6,240,095 86	
Residue of cost of Steamer <i>Sheba</i>	78,610 58	78,610 58	
Prince Edward Island Car Ferry and Terminals.....	13,069,725 99	13,011,209 34	+58,516 65
Residue of Capital cost of S.S. <i>Charlottetown</i>	1,194,145 44	1,194,145 44	
Construction of new car ferry.....	7,032,720 47	7,032,720 47	
Other Railways and Miscellaneous—			
Auto-ferry vessel for service between Yarmouth, N.S. and the New England States.....	32,855 96	16,355 96	+16,500 00
Digby and Annapolis Railway.....	660,683 09	660,683 09	
North Railway.....	250,000 00	250,000 00	
Strait of Canso.....	323,837 42	268,509 81	+55,327 61
Governor General's Cars.....	71,538 82	71,538 82	
Canada Central Railway—Peace River Bridge.....	175,000 00	175,000 00	
Residue of capital cost of steamers, <i>Drummond</i> and <i>McKee</i>	851,853 24	851,853 24	
Piers "A" and "B"—Ogden Point—Victoria, B.C.....	2,847,399 23	2,796,935 55	+50,463 68
	448,226,648 73	446,960,685 62	+1,265,963 11

Public Works (Miscellaneous)—

Department of Public Works—

Bare Point Breakwater.....	217,995 00	217,995 90	
Burlington Channel Improvements.....	1,392,489 77	1,392,489 77	
Canadian Building, London, England.....	1,539,073 11	1,539,073 11	
Canadian Legation Building, Tokyo, Japan.....	200,000 00	200,000 00	
Canadian Legation Building and Site, Washington, D.C.....	477,754 35	477,754 35	
Cape Tormentine Harbour.....	95,000 00	95,000 00	
Esquimaux Graving Dock.....	7,799,761 10	7,799,761 10	
Georgian Bay to Montreal, Waterway Survey.....	918,796 85	918,796 85	
Government Buildings, Ottawa.....	35,260,968 34	35,260,968 34	
Halifax Elevator Site.....	86,511 89	86,511 89	
Halifax Harbour Improvements.....	13,025,454 11	13,025,454 11	
Kingston Graving Dock.....	556,589 35	556,589 35	
Land and Cable Telegraph Line.....	348,320 77	348,320 77	
Levis Graving Dock.....	971,592 58	971,592 58	
Miscellaneous Post Office Sites.....	135,735 95	135,735 95	
Miscellaneous Wharves.....	1,005,929 09	1,005,929 09	
Montreal Harbour Improvements.....	1,060,342 83	1,060,342 83	
Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street.....	855,581 54	855,581 54	
Port Arthur and Fort William and River Kaministiquia Improvements.....	16,249,019 98	16,249,019 98	
Port Colborne Harbour.....	904,459 39	904,459 39	
Quebec Harbour Improvements.....	10,326,478 87	10,326,478 87	
Rainy River Lock and Dam.....	133 80	133 80	
Sorel Harbour Improvements.....	1,806,540 71	1,806,540 71	
St. Andrews Rapids, including Red River Improvement.....	1,569,776 99	1,569,776 99	
Saint John Harbour Improvements.....	19,300,822 66	19,300,822 66	
Tiffin Harbour Improvements.....	481,621 59	481,621 59	
Toronto Harbour Improvements.....	9,331,987 37	9,331,987 37	
Toronto, New Dominion Building.....	1,166,646 95	1,166,646 95	
Upper St. Lawrence River—Channel Improvements.....	468,097 68	468,097 68	
Vancouver Harbour Improvements.....	3,600,078 73	3,600,078 73	
Victoria Harbour, British Columbia, Improvements.....	2,334,089 39	2,334,089 39	
Victoria Harbour, Ontario, Improvements.....	761,801 79	761,801 79	
Yukon Territory Works (Part).....	1,638,068 55	1,638,068 55	
Department of Transport—			
Canadian Government Trans-Atlantic Air Service.....	1,670,000 00	1,670,000 00	
Civil Aviation—Airways and Airports.....	65,410,950 07	58,037,334 75	+7,373,615 32
Eastern Arctic Patrol Vessel.....	3,229,292 87	3,002,430 11	+226,862 76
General Service Workboat, Parry Sound, Ont. Agency.....	31,384 82	31,384 82	
General Service Workboat for use at St. John's, New- foundland.....	57,796 22	215 18	+57,581 04
Government Shipbuilding Program.....	53,325,520 64	53,325,520 64	

SCHEDULES TO BALANCE SHEET—Continued

	1952		1951		Net Increase or Decrease during 1951-52	
	\$	cts.	\$	cts.	\$	cts.
Schedule M—Continued						
NET DEBT—Continued						
Capital Expenditures— <i>Concluded</i>						
Public Works (Miscellaneous)— <i>Concluded</i>						
Department of Transport— <i>Concluded</i>						
Hopper Barge <i>Chesterfield</i>	233,941	30	233,941	30		
Icebreaker and Service Vessels.....	3,258,317	07	807,478	28	+2,450,838	79
Lighthouse Supply and Buoy Vessel for the West Coast...	919,187	65	915,644	16	+3,543	49
Lighthouse Supply and Buoy Vessel for the East Coast...	1,709,766	92	1,709,766	92		
Lightship for the Port of Saint John, N.B.....	663,406	44	663,406	44		
Northwest Communications System.....	1,947,386	33	1,501,768	12	+445,618	21
St. Lawrence River Improvements.....	102,839,560	68	100,826,151	87	+2,013,408	81
Tux <i>Ocean Eagle</i>	91,071	49	91,071	49		
Vessels for Pacific Ocean Weather Station "P".....	1,770,096	73	1,646,614	39	+123,482	34
Yukon Territory Works (Part).....	283,323	55	283,323	55		
National Harbours Board—						
Churchill, Port and Terminals.....	12,790,681	29	12,790,681	29		
Prescott Elevator.....	4,707,440	23	4,707,440	23		
Port Colborne Elevator.....	2,356,217	60	2,356,217	60		
	393,182,863	88	380,487,913	12	+12,694,950	76
Military Property and Stores—						
National Defence—						
Military Property and Stores.....	12,699,263	02	12,699,263	02		
Less—Fort Osborne Barracks, Winnipeg.....	—62,947	27	—62,947	27		
St. Helen's Island, Barracks site.....	—19,783	10	—19,783	10		
	12,616,532	65	12,616,532	65		
Territorial Accounts—						
Resources and Development—						
Northwest Territories, Organization.....	1,460,000	00	1,460,000	00		
Northwest Territories, Purchase.....	1,460,000	00	1,460,000	00		
Northwest Rebellion.....	826,077	87	826,077	87		
Dominion Lands Expenditure to March 31, 1911.....	10,425,395	92	10,425,395	92		
Less—Received from Dominion Lands.....	—4,275,526	11	—4,275,526	11		
	9,895,947	68	9,895,947	68		
Total Capital Expenditure.....	1,103,805,519	16	1,089,902,701	21	+13,902,817	95
OTHER NON-ACTIVE ASSETS—						
Non-Active Loans—Canadian National Steamships—						
Transport—						
Canadian Government Merchant Marine, Limited.....	8,098,389	16	8,098,389	16		
Canadian National (West Indies) Steamships, Ltd.....			3,618,505	74	—3,618,505	74
	8,098,389	16	11,716,894	90	—3,618,505	74
Non-Active Advances—National Harbours Board—						
Transport—						
Chicoutimi.....	3,812,161	20	3,812,161	20		
Churchill.....	656,862	36	479,284	63	+177,577	73
Halifax.....	15,930,212	87	14,943,804	65	+986,408	22
Montreal—Jacques Cartier Bridge—Advances for pay- ment of guaranteed interest.....	7,234,031	00	7,234,031	00		
Port Colborne Elevator.....	181,544	28	123,401	51	+58,142	77
Quebec.....	28,683,335	73	28,656,081	38	+27,254	35
Saint John.....	20,622,841	38	20,622,841	38		
Three Rivers.....	3,989,898	59	3,987,356	39	+2,542	20
	81,110,887	41	79,858,962	14	+1,251,925	27

SCHEDULES TO BALANCE SHEET—Continued

	1952	1951	Net Increase or Decrease during 1951-52
	\$ cts.	\$ cts.	\$ cts.
Schedule M—Concluded			
NET DEBT—Concluded			
OTHER NON-ACTIVE ASSETS—Concluded			
Miscellaneous Non-Active Accounts—			
Canadian Pacific Railway (old).....	62,791,435 25	62,791,435 25	
Canadian National Railways Securities Trust Stock.....	378,518,135 02	378,518,135 02	
Canadian National Railway Stock.....	18,000,000 00	18,000,000 00	
Implementation of Guarantee—			
(Ming Sung Industrial Corporation Limited).....	1,346,189 97		+1,346,189 97
Soybean Flour Suspense Account—			
(Trade and Commerce).....	125,936 00	125,936 00	
Loans and Advances—			
Sundry Government Agencies—			
High Commissioner's Office Suspense (External Affairs)...	2,043 17	2,043 17	
Soldier and General Land Settlement Loans.....	167,870 00	28,023,836 26	-27,855,966 26
Other Governments—			
Italian Government—Wheat purchases 1915 (Trade and Commerce).....	702 52	702 52	
Russian Government—Saddlery purchases 1915 (National Defence—Army).....		55,571 82	-55,571 82
Miscellaneous—			
Abasand Oils Ltd. (Mines and Technical Surveys).....	1,802,107 39	1,802,107 39	
Victoria Shipowner's Ltd.—Balance remaining after liquidation (Transport).....	621,987 05	621,987 05	
Investments—			
Finance—			
Earl of Selkirk Mortgage on Property in Township of Moulton.....		13,900 00	-13,900 00
Quebec Turnpike Trust Bonds.....	20,000 00	20,000 00	
Transport—			
Grand Trunk Railway Preference Stock.....	121,739 65	121,739 65	
Veterans Affairs—			
University Hospital, Edmonton, Alberta.....	100,000 00	100,000 00	
Defalcation and Deficiency Suspense Accounts—			
Finance—			
Bonds, Interest and Notes Adjustment Account.....		16,793 52	-16,793 52
Coupons—New York Loans.....		45,738 50	-45,738 50
Department of Mines Suspense Account.....		11,208 45	-11,208 45
	463,618,146 02	490,271,134 60	-26,652,988 58
Total Other Non-Active Assets.....	552,827,422 59	581,846,991 64	-29,019,569 05
Consolidated Deficit Account.....	9,528,648,604 62	9,761,565,255 22	-232,916,650 60
Total Net Debt.....	11,185,281 546 37	11,433,314,948 07	-248,033,401 70

Schedule N**FLOATING DEBT—****Matured Funded Debt Outstanding—****Payable in Canada—**

Debenture Stock, 5 per cent, 1919.....	1,000 00	1,000 00	
Debenture Stock, 5½ per cent, 1921.....	200 00	200 00	
Dominion of Canada Savings Certificates.....	3,595 00	3,950 00	-355 00
War Savings Certificates, 1917.....	8,495 00	8,520 00	-25 00
War Savings and Thrift Stamps, 1919.....	72,656 25	72,741 00	-84 75
Province of Canada 5 per cent Loan Debentures.....	400 00	400 00	
Province of New Brunswick 6 per cent Loan Debentures.....	600 00	600 00	
Provincial Notes, Nova Scotia.....	39,162 10	39,162 10	
Unpaid Warrants, Prince Edward Island.....	549 59	549 59	
War Loan 1915-25, 5 per cent.....	4,400 00	4,500 00	-100 00
War Loan 1916-31, 5 per cent.....	8,300 00	8,300 00	
Victory Loan, 1917-22, 5½ per cent.....	34,600 00	35,150 00	-550 00
Victory Loan, 1917-27, 5½ per cent.....	7,900 00	8,050 00	-150 00
Victory Loan, 1917-37, 5½ per cent.....	9,650 00	12,450 00	-2,800 00
Loan of 1917-37, 5 per cent (Canada and New York).....	9,000 00	13,860 00	-4,860 00
Victory Loan, 1918-23, 5½ per cent.....	40,550 00	40,900 00	-350 00
Victory Loan, 1918-33, 5½ per cent.....	30,100 00	32,900 00	-2,800 00
Victory Loan, 1919-24, 5½ per cent.....	20,250 00	20,350 00	-100 00
Victory Loan, 1919-34, 5½ per cent.....	62,550 00	65,900 00	-3,350 00
Renewal Loan, 1922-27, 5½ per cent.....	2,950 00	2,950 00	
Renewal Loan, 1922-32, 5½ per cent.....	8,350 00	8,350 00	
Refunding Loan, 1923-28, 5 per cent.....		1,000 00	-1,000 00
Refunding Loan, 1923-43, 5 per cent.....	39,100 00	54,600 00	-15,500 00
Refunding Loan, 1924-44, 4½ per cent.....	34,200 00	40,100 00	-5,900 00
Refunding Loan, 1925-40, 4½ per cent.....	1,900 00	23,900 00	-22,000 00
Refunding Loan, 1926-46, 4½ per cent.....	18,000 00	26,500 00	-8,500 00
Refunding Loan, 1933-45, 4 per cent.....	25,800 00	34,300 00	-8,500 00
Refunding Loan, 1934-42, 3 per cent.....	1,500 00	3,500 00	-2,000 00
Refunding Loan, 1934-49, 3½ per cent.....	36,000 00	58,400 00	-22,400 00
Refunding Loan, 1937-51, 3½ per cent.....	38,700 00	106,600 00	-67,900 00

SCHEDULES TO BALANCE SHEET—Continued

	1952	1951	Net Increase or Decrease during 1951-52
	\$ cts.	\$ cts.	\$ cts.
Schedule N—Continued			
FLOATING DEBT—Continued			
Matured Funded Debt Outstanding—Concluded			
Payable in Canada—			
National Service Loan, 1931-36, 5 per cent.....	3,700 00	3,700 00	
National Service Loan, 1931-41, 5 per cent.....	32,500 00	42,000 00	-9,500 00
Loan of 1932-52, 4 per cent (called).....	65,000 00	86,000 00	-21,000 00
Loan of 1935-43, 2½ per cent.....	2,000 00	2,000 00	
Loans of 1935-55 dated June 1 and Nov. 15, 3 per cent (called)	419,500 00	1,427,000 00	-1,007,500 00
Loan of 1946-50, 1½ per cent.....	4,000 00	62,000 00	-58,000 00
Loan of 1948-51, 1½ per cent.....	63,000 00		+63,000 00
Conversion Loan, 1937-49, 3½ per cent.....	1,800 00	9,100 00	-7,300 00
Conversion Loan, 1931-56, 4½ per cent (called).....	28,700 00	64,000 00	-35,300 00
Conversion Loan, 1931-57, 4½ per cent (called).....	52,000 00	75,700 00	-23,700 00
Conversion Loan, 1931-58, 4½ per cent (called).....	166,900 00	366,100 00	-199,200 00
Conversion Loan, 1931-59, 4½ per cent (called).....	667,200 00	1,319,000 00	-651,800 00
First War Loan, 1940, 3½ per cent.....	5,484,225 25	3,857,697 50	+1,626,527 75
Second War Loan, 1940-52, 3 per cent (called).....	1,409,600 00	2,583,200 00	-1,173,600 00
Victory Loan, 1941-46, 2 per cent.....	17,000 00	17,000 00	
Victory Loan, 1941-51, 3 per cent.....	4,360,613 50	13,412,345 50	-9,042,732 00
Second Victory Loan, 1942-48, 2½ per cent.....	19,000 00	28,000 00	-9,000 00
Third Victory Loan, 1942-46, 1½ per cent.....	5,000 00	5,000 00	
Fourth Victory Loan, 1943-46, 1½ per cent.....	7,000 00	10,000 00	-3,000 00
Fifth Victory Loan, 1943-47, 1½ per cent.....	14,000 00	16,000 00	-2,000 00
Sixth Victory Loan, 1944-48, 1½ per cent.....	19,000 00	25,000 00	-6,000 00
Seventh Victory Loan, 1944-48, 1½ per cent.....	31,000 00	47,000 00	-16,000 00
Eighth Victory Loan, 1945-49, 1½ per cent.....	29,000 00	61,000 00	-32,000 00
Ninth Victory Loan, 1945-50, 1½ per cent.....	106,000 00	263,000 00	-157,000 00
4½ Year Notes, 1936-41, 1 per cent.....		3,000 00	-3,000 00
Non-interest bearing certificates.....	60,559 49	71,369 58	-10,810 09
War Savings Certificates, 1940.....	8,006,375 00	7,967,790 00	+38,585 00
War Savings Stamps, 1940.....	2,240,493 25	2,302,230 75	-61,737 50
Refundable portion of personal income tax.....		1,211,792 57	-1,211,792 57
	23,884,624 43	36,067,708 59	-12,183,084 16
Payable in London—			
Loan of 1884 (1909-34), 3½ per cent.....	144 89	153 51	-8 62
3 per cent Loan due July 1, 1938.....	555 00	588 00	-33 00
Canadian Pacific Railway Land Grant Loan, 3½ per cent due July 1, 1938.....	277 50	294 00	-16 50
Loan of 1930-50, 3½ per cent.....	4,440 00	7,056 00	-2,616 00
Loan of 1940-60, 4 per cent (called).....	19,807 72	35,685 48	-15,877 76
Loan of 1950-55, 3½ per cent (called).....	6,937 50	23,990 40	-17,052 90
Loan of 1897-1947, 2½ per cent.....	166 50	176 40	-9 90
Sundry Loans and Debentures.....	10,731 85	11,149 81	-417 96
	43,060 96	79,093 60	-36,032 64
Payable in New York—			
Loan of 1919-29, 5½ per cent.....	2,171 13	2,310 00	-138 87
Loan of 1922-52, 5 per cent (called).....	137,175 63	193,200 00	-56,024 37
Loan of 1926-36, 4½ per cent.....	6,908 13	7,350 00	-441 87
Loan of 1935-45, 2½ per cent.....	4,934 38	10,500 00	-5,565 62
Loan of 1937-67, 3 per cent (called).....	106,582 50	128,100 00	-21,517 50
Loan of 1938-68, 3 per cent (called).....	20,724 38	44,100 00	-23,375 62
Loan of 1943-53, 3 per cent (called).....		1,050 00	-1,050 00
Loan of 1930-60, 4 per cent (called).....	504,293 13	6,250,650 00	-5,746,356 87
	782,789 28	6,637,260 00	-5,854,470 72
Notes and other obligations payable on demand—			
Compensation to Seigneurs.....	11,827 40	11,827 40	
Dominion Stock, Issue B, 3½ per cent.....	3,600 00	3,600 00	
Eldorado Mining and Refining Ltd.—			
Unrepresented Capital Stock (Dept. of Defence Production)...	57,387 15	65,345 40	-7,958 25
Foreign currency for armed forces—Korean War (Dept. of National Defence).....	141,283 32	262 50	+141,020 82
Non-negotiable non-interest bearing notes payable on demand—			
To the International Bank for Reconstruction and Develop- ment.....	46,006,500 00	53,506,500 00	-7,500,000 00
To the International Monetary Fund.....	243,400,000 00	243,400,000 00	
	289,620,597 87	296,987,535 30	-7,366,937 43

SCHEDULES TO BALANCE SHEET—Continued

	1952		1951		Net Increase or Decrease during 1951-52	
	\$	cts.	\$	cts.	\$	cts.
Schedule N—Concluded						
FLOATING DEBT—Concluded						
Interest Due and Outstanding—						
Unpaid Interest—Domestic Loans.....	75,651,987	95	76,006,855	15	—354,867	20
New York Loans.....	184,709	70	250,319	70	—65,610	00
London Loans.....	37,875	49	42,419	81	—4,544	32
Unpaid Dividends—Province of Prince Edward Island.....	867	25	867	25		
Nova Scotia.....	795	80	795	80		
New Brunswick.....	1,279	00	1,279	00		
Province of Canada.....	4,663	18	4,663	18		
British Columbia.....	33	67	33	67		
Dominion Stock.....	3,717	33	3,717	33		
Unpaid Warrants, Canada—former years.....	49	36	49	36		
	75,885,978	73	76,311,000	25	—425,021	52
Outstanding Cheques and Warrants—						
Treasury Cheques.....	152,346,379	79	59,380,534	32	+92,965,845	47
Imprest Account Cheques.....	25,067	90	23,411	81	+1,656	09
Less—Unclaimed registered interest (letter of credit) cheques						
adjustment account.....	—9	63	—9	63		
Agriculture—						
Drought Area—cattle market service, outstanding warrants.	24	41	24	41		
Hog premiums, outstanding warrants.....	476,319	36	434,344	80	+41,974	56
Wheat acreage reduction payments, outstanding warrants....	1,635	32	1,636	01	—0	69
National Defence—						
Outstanding relief vouchers.....	1,148	00	1,148	00		
Trade and Commerce—						
Outstanding wheat bonus certificates.....	7,745	83	7,746	33	—0	50
	152,858,310	98	59,848,836	05	+93,009,474	93
Post Office Department—						
Post Office (net liability for Money Orders, etc.).....	15,036,223	19	10,457,314	07	+4,578,909	12
	558,111,585	44	486,388,747	86	+71,722,837	58
Schedule O						
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—						
Agriculture—						
Commonwealth Bureau of Biological Control.....			2,751	54	—2,335	47
Prairie Farm Emergency Fund.....	3,581,796	37			+3,581,796	37
Citizenship and Immigration—						
Indian Family Allowances.....	198,808	55	223,957	70	—25,149	15
National Gallery of Canada—Special.....	67,981	10	27,426	94	+40,554	16
Less—Amount invested and held in bonds.....	—1,000	00	—1,000	00		
National Gallery Purchase Account.....	21,829	00			+21,829	00
Unclaimed Wages—Government Agencies—Indian Affairs						
Branch.....		69	98			
Defence Production—						
Government of the United Kingdom—Supplies.....			5,000	00	—5,000	00
Defence Construction (1951) Ltd.....	2,077,454	30			+2,077,454	30
Unclaimed Wages—Government Agencies.....	77,208	13	77,208	13		
Finance—						
Canadian Council for Reconstruction through UNESCO.....	2,353	82			+2,353	82
Companies in liquidation—						
Canadian Home Investment Company, Limited.....	4,878	80	4,878	80		
Montreal-Canada Fire Insurance Company.....	605	09	605	09		
Ontario Fire Insurance Company.....	12,458	65	12,458	65		
Dominion Trust Company.....	8,931	10	8,931	10		
Western Mutual Fire Insurance Company.....	516	97	516	97		
Western Canada Fire Insurance Company.....	443	00	443	00		
Great North Insurance Company.....	344	70	344	70		
York County Loan and Savings Company.....	35,468	36	35,468	36		
Rimouski Fire Insurance Company.....	3,030	53	3,030	53		
Common School Funds—Ontario and Quebec.....	2,677,770	70	2,677,770	70		
Contractors' Securities—Cash (Sundry Departments).....	18,972,614	26	10,995,340	70	+7,977,273	56
Canadian National Railways—						
Equipment Issue, 1923—Redemption Account.....	5,500	00	5,500	00		
Guaranteed Bond Issues—Outstanding Interest.....	96,825	00	104,387	50	—7,562	50
Defunct Banks—Balance to meet unclaimed deposits—						
Bank of Vancouver.....	8,657	40	8,657	40		
Banque du Peuple.....	6,349	82	6,349	82		
Banque St. Hyacinthe.....	2,428	64	2,428	64		
Banque St. Jean.....	67	61	67	61		

SCHEDULES TO BALANCE SHEET—Continued

	1952		1951		Net Increase or Decrease during 1951-52
	\$	cts.	\$	cts.	\$ cts.
Schedule O—Continued					
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—Continued					
<i>Finance—Concluded</i>					
Defunct Banks—Balance to meet unclaimed deposits— <i>Concluded</i>					
Banque Ville-Marie.....	4,669	59	4,669	59	
Central Bank.....	2,225	94	2,225	94	
Commercial Bank of Manitoba.....	328	36	328	36	
Ontario Bank.....	21,592	71	21,592	71	
Home Bank Creditors Relief Suspense.....	8,618	14	8,618	14	
King George V Silver Jubilee Cancer Fund for Canada.....	36,000	00	36,000	00	
Province of Newfoundland—Financial Surplus.....	11,750,000	00	20,000,000	00	-8,250,000 00
Penny Bank of Ontario—Outstanding Cheques.....	126	90	126	90	
Refund and Drawback Account—Hour millers.....	319,246	04			+319,246 04
Unclaimed Dividends and Undistributed Assets— Bankruptcy and Winding-up Acts.....	174,925	95	158,648	12	+16,277 83
Labour—					
Fair Wage Suspense.....	4,899	77	4,950	50	-50 73
Polish Agricultural Workers.....	452	98	452	98	
National Defence—					
Estates—Armed Services.....	150,015	82	144,304	06	+5,711 76
Deductions and Pay—Prisoners of War.....	134,826	59	135,344	78	-518 19
Defence Research Board—Extra-mural research grants.....	669,720	20	826,139	27	-156,419 07
Royal Military College Cadets Trust Fund.....	11,401	34	28,216	55	-16,815 21
Strathcona Trust Fund.....	500,000	00	500,000	00	
Unclaimed Wages—Government Agencies.....	17,405	06	17,269	75	+135 31
United Kingdom Prisoners of War Trust Account.....	466	08	466	08	
British Admiralty—Pensions deductions.....	7,367	62	6,298	55	+1,069 07
Royal Canadian Naval College Trust Fund.....	4,620	02	5,675	93	-1,055 91
McKee Trophy Fund.....	1,030	00	1,073	00	-43 00
Less—Amount invested and held in bonds.....	-1,000	00	-1,000	00	
National Film Board—Prepayment on film activities.....	87	28	2,592	62	-2,505 34
National Health and Welfare—					
National Physical Fitness Fund.....	138,830	15	217,349	25	-78,519 10
National Research Council and Atomic Energy Control Board..					
Atomic Energy Project.....	1,217,055	76	422,021	83	+795,033 93
Special Fund.....	822,791	98	766,987	05	+55,804 93
Sir Frederick Banting Fund.....	927,350	04	942,380	04	-15,000 00
Trust Fund.....	816,176	93	606,271	31	+209,905 62
Unclaimed Wages—Government Agencies—Atomic Energy Project.....	519	09	519	09	
National Revenue—Customs and Excise—					
Guarantee deposits.....	31,500	00	20,000	00	+11,500 00
Privy Council Office—					
National Capital Fund.....	6,750,000	00	5,500,000	00	+1,250,000 00
Public Archives—					
MacKenzie King Trust Account.....	229,635	61			+229,635 61
Public Works—					
Burrard Dry Dock Pontoons—Replacement Fund.....	98,007	88	92,803	18	+5,204 70
Contractors' Securities—Held for creditors.....	40,470	93	44,992	18	-4,521 25
Fraser River Bridge—Maintenance.....	272,087	42	209,080	63	+63,006 79
Guarantee deposits.....	1,537	07	11,537	07	-10,000 00
Unclaimed Wages—Government Agencies.....	171	48	128	54	+42 94
Resources and Development—					
Allowances to aged Eskimos.....	5,882	90	6,691	00	-808 10
Eskimo Family Allowances.....	459,650	38	472,654	60	-13,004 22
Health and Welfare Tax Fund—Alberta National Parks.....	10,255	31	8,133	73	+2,121 58
Land Assurance Fund.....	27,370	81	25,955	06	+1,415 75
Liquor Profits—Northwest Territories.....	561,313	33	837,647	03	-276,333 70
Public Administrator—Arctic and Hudson Bay Registration District—N.W.T.....	103	81	7	76	+96 05
Unclaimed Wages—Government Agencies.....	1,550	19	990	59	+559 60
Wild Animal Shipment from National Parks.....	42	56	172	16	-129 60
Royal Canadian Mounted Police—					
Benefit Fund.....	127,952	88	99,120	11	+28,832 77
Less—Amount invested and held in bonds.....	-54,500	00	-54,500	00	
Secretary of State—					
Internment Operations Fund.....	22,251	48	22,251	48	
Prisoners of War—Funds.....	5,981	28	5,981	28	
Trade and Commerce—					
Board of Grain Commissioners—Grain overages.....	21,328	01	17,875	79	+3,452 22
Space rental deposits—Canadian International Trade Fair.....	161,616	75	258,720	12	-97,103 37
Technical Workers.....	962	00	5,412	00	-4,450 00
Transport—					
Canadian Broadcasting Corporation Funds.....	24,096	04	26,297	96	-2,201 92
Guarantee deposits.....	30,998	47	35,399	93	-4,401 46
Intercolonial and P.E.I. Railway—Employees' Provident Fund National Harbours Board—	6,385	30	3,311	58	+3,073 72
Special Account No. 1.....	1,809,280	90	1,574,336	25	+234,944 65
Special Account No. 2.....	272,757	41	211,302	67	+61,454 74
Special Account No. 3.....	1,264,327	51	1,546,708	35	-282,380 84

SCHEDULE TO BALANCE SHEET—Continued

	1952	1951	Net Increase or Decrease during 1951-52
	\$ cts.	\$ cts.	\$ cts.
Schedule O—Concluded			
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—Concluded			
<i>Transport—Concluded</i>			
Park Steamship Company Limited—Surplus Funds.....	350,000 00	350,000 00	
Town of Lewisporte—Coal Tax.....	4 16	2 18	+1 98
Unclaimed moneys due Canadian Seamen.....	3,935 59	4,162 55	-226 96
Less—Amount invested and held in bonds.....	-100 00	-100 00	
Unclaimed Wages—Government Agencies.....	4,796 42	4,796 42	
Province of Newfoundland Social Security assessment collections.....	26,214 47	8,158 12	+18,056 35
Webster Trophy—Special Fund.....	248 00	247 50	+0 50
Less—Amount invested and held in bonds.....	-200 00	-200 00	
Veterans Affairs—			
Canadian Pension Commission—			
Administration Trust Fund.....	2,511,343 54	1,771,240 28	+740 103 26
Army Benevolent Fund.....	9,130,445 45	9,317,049 36	-186,603 91
Less—Amount invested and held in bonds.....	-316,300 00	-311,800 00	-4,500 00
Estates Fund.....	65,708 55	62,418 15	+3,290 40
Veterans Administration Trust Fund.....	2,177,450 16	2,145,349 33	+32,100 83
Veterans Care Trust Fund.....	711,875 60	727,789 88	-15,914 28
	72,454,007 94	64,124,241 08	+8,329,766 86
Schedule P			
INSURANCE, PENSION AND GUARANTY ACCOUNTS—			
<i>Insurance and Guaranty Funds—</i>			
<i>Insurance—</i>			
Insurance Fund—Civil Service.....	26,710,782 76	25,198,804 56	+1,511,978 20
<i>Finance—</i>			
Government Officers' Guarantee Fund.....	657,012 59	637,797 60	+19,214 99
War Damage Insurance Special Account—General.....	92,608 85	92,608 85	
<i>Labour—</i>			
Unemployment Insurance Fund.....	787,454,390 78	680,090,226 65	+107,364,164 13
Less—Investment in bonds and accrued interest (Department of Labour, Part II).....	-774,867,005 08	-665,784,410 62	-109,082,594 46
Veterans Affairs—			
Insurance Fund—Returned Soldiers.....	25,676,116 34	25,483,756 43	+192,359 91
Veterans Insurance Account.....	10,124,989 32	7,974,194 94	+2,150,794 38
Veterans Land Act, Fire Insurance Fund.....	224,964 74	215,776 73	+9,188 01
	76,073,860 30	73,908,755 14	+2,165,105 16
Schedule Q			
INSURANCE, PENSION AND GUARANTY ACCOUNTS—			
<i>Pension and Retirement Fund—</i>			
<i>Finance—</i>			
Superannuation Account.....	520,258,743 84	189,116,596 70	+331,142,147 14
Retirement Fund.....	23,262,519 30	21,385,075 31	+1,877,443 99
<i>National Defence—</i>			
Permanent Services Pension Account.....	111,046,069 98	66,546,492 55	+44,499,577 43
<i>Royal Canadian Mounted Police—</i>			
Dependents' Pension Fund.....	1,574,347 80	1,252,599 99	+321,747 81
Pension Account.....	3,433,504 90	2,216,964 63	+1,216,540 22
<i>Transport—</i>			
<i>Pilots' Pension Funds—</i>			
Halifax.....	151,639 57	153,825 64	-2,186 07
Less—Amount invested and held in bonds.....	-145,500 00	-145,500 00	
Sydney.....	167,462 09	159,944 17	+7,497 92
Less—Amount invested and held in bonds.....	-150,700 00	-110,700 00	-40,000 00
Saint John.....	136,014 02	128,458 52	+7,555 50
Less—Amount invested and held in bonds.....	-114,000 00	-80,000 00	-34,000 00
Montreal.....	438,805 57	400,567 28	+38,238 29
Less—Amount invested and held in bonds.....	-379,000 00	-192,000 00	-187,000 00
British Columbia.....	328,073 13	278,873 61	+49,199 52
Less—Amount invested and held in bonds.....	-240,000 00	-92,000 00	-148,000 00
National Harbours Board—Pension Fund.....	4,504,973 54	3,950,680 22	+554,293 32
	664,272,953 74	284,970,898 67	+379,293,055 07

SCHEDULES TO BALANCE SHEET—Continued

	1952		1951		Net Increase or Decrease during 1951-52	
	\$	cts.	\$	cts.	\$	cts.
Schedule R						
DEFERRED CREDITS—						
Finance—						
Currency Credits—Germany.....	32,820	01	154,073	45	-121,253	44
German Reparations Credits—Italy.....	2	91				+2 91
German Reparations Credits—Japan.....	1,455	39			+1,455	39
German Reparations Credits—Spain.....	201,403	04	117,342	66	+84,060	38
Interest Special Account—Interest accrued—						
Canada Savings Bonds, 1950.....			99,357	84	-99,357	84
Canada Savings Bonds, 1951.....	202,356	50			+202,356	50
Military Relief Credits—Denmark.....	391	91	46,829	46	-46,437	55
Military Relief Credits—France.....	5,810,337	30	389,295	48	+5,421,041	82
Military Relief and Currency Credits—Netherlands.....	7,018,536	53	7,222,757	86	-204,171	33
Military Relief Credits—Yugoslavia.....	37,050	55	3,150	00	+33,900	55
Citizenship and Immigration—						
Distressed Canadian Nationals outside of Canada.....			9,841	92	-9,841	92
National Revenue—Suspense.....	839,840	30	638,373	37	+201,466	93
Royal Canadian Mounted Police—						
Provincial Pensions Fund.....	22,332	41	26,130	92	-3,798	51
General—						
Income Tax Deductions Suspense—						
Central Pay Office—Sundry Departments.....	3,189	31	675	73	+2,513	58
Unemployment Insurance Deductions Suspense—						
Central Pay Office—Sundry Departments.....	1,124	52	1,929	50	-804	98
Instalment Purchases of Bonds—						
Public Service—						
Canada Savings Bonds, 1949.....			135,705	37	-135,705	37
Canada Savings Bonds, 1950.....	137,599	72	1,761,157	41	-1,623,557	69
Canada Savings Bonds, 1951.....	1,851,848	27			+1,851,848	27
Pay-list deductions for income tax, purchase of bonds etc.—						
Agriculture.....	27,676	24	16,791	12	+10,885	12
National Defence.....	1,484,897	08	983,621	93	+501,275	15
Post Office.....	84	60			+84	60
	17,672,996	59	11,607,034	02	+6,065,962	57

Schedule S**SUNDRY SUSPENSE ACCOUNTS—**

Agriculture—						
Unclaimed cheques.....	17,518	31	16,243	67	+1,274	64
Suspense account.....	7,821	73	1,731	36	+6,090	37
Citizenship and Immigration—						
Immigration Guarantee Funds.....	561,506	65	490,785	86	+70,720	79
Suspense account.....	16,064	27	20,862	57	-4,798	30
Unclaimed cheques.....	217	27	194	13	+23	14
Civil Service Commission—						
Unclaimed cheques.....	7	00	7	00		
Defence Production—						
Loan subscriptions at credit of subscribers in arrears.....	754	48	754	48		
Defence Construction 1951, Limited—Suspense.....	575	00	1,575	00	-1,000	00
Suspense account.....	467,949	52			+467,949	52
Unclaimed cheques.....	1,961	40			+1,961	40
External Affairs—						
Suspense account.....	34,679	50	92,648	62	-57,969	12
Unclaimed cheques.....	166	03	166	03		
Finance—						
Appreciation on revaluation of securities investment account including net trading profit.....	60,512	42	63,594	26	-3,081	84
Canadian Wheat Board.....	6,324,789	99	6,324,789	99		
Cash Suspense—Unallocated Funds.....	1,094	44	1,620	51	-526	07
Ernest Davis Estate.....	9,026	81	8,912	31	+114	50
Less—Amount invested and held in bonds.....	-2,300	00	-2,300	00		
German Reparations.....	1,980,141	00	772,545	15	+1,207,595	85
War Damage Claims—Malaya.....			121	55	-121	55
Group Hospitals Insurance Suspense—Central Pay Office deductions.....	351	30	162,970	50	-162,619	20
Matured bonds and interest unclaimed.....	124,467	48	128,148	92	-3,681	44
Royal Canadian Mint Suspense.....			50	00	-50	00
Victory Loans, 1917-18-19, at credit of subscribers in arrears.....	207,095	45	207,100	45	-5	00
Victory Loans, 1917-18-19, Canvassers Account.....	1,620	83	1,620	83		
Loan subscriptions at credit of subscribers in arrears—						
Victory Loan, 1941.....	4,650	78	4,662	98	-12	20
2nd Victory Loan, 1942.....	13,638	55	13,637	95	+0	60
3rd Victory Loan, 1942.....	8,427	98	8,747	56	-319	58
4th Victory Loan, 1943.....	8,424	64	9,323	45	-898	81
5th Victory Loan, 1943.....	6,259	46	7,112	07	-852	61

SCHEDULES TO BALANCE SHEET—Continued

	1952		1951		Net Increase or Decrease during 1951-52	
	\$	cts.	\$	cts.	\$	cts.
Schedule S—Continued						
SUNDRY SUSPENSE ACCOUNTS—Continued						
<i>Finance—Concluded</i>						
Loan subscriptions at credit of subscribers in arrears— <i>Concluded</i>						
6th Victory Loan, 1944	5,663	20	5,948	80		-285 60
7th Victory Loan, 1944	6,900	10	8,071	90	-1,171	80
8th Victory Loan, 1945	6,221	66	6,272	06		-50 40
9th Victory Loan, 1945	6,522	08	6,514	70		+7 38
Canada Savings Bonds, 1946	535	53	535	53		
Canada Savings Bonds, 1947	322	22	362	22		-40 00
Canada Savings Bonds, 1948	166	88	166	88		
Canada Savings Bonds, 1949	570	72	32	56		+538 16
Canada Savings Bonds, 1950	306	38				+306 38
Unclaimed Award—Exchequer Court of Canada, British Columbia Admiralty District	1,831	17	1,831	17		
Unclaimed cheques	45,144	26	45,880	01		-735 75
Unclaimed Government drafts	674	86	530	77		+144 09
Unclaimed War Damage Insurance refunds	4,944	07	5,017	43		-73 36
Unclaimed War Savings Certificates and stamps	252,153	97	230,347	28		+21,806 69
Unredeemable coupons—Canada	13,401	72	20,199	55		-6,797 83
Unredeemable coupons—New York	1,055	96	1,239	00		-183 04
War Savings Certificates—Instalments	1,881	15	1,881	15		
Wartime Prices and Trade Board Suspense Account	744	69	744	69		
<i>Fisheries—</i>						
Suspense Account	2,065	23	1,359	18		+706 05
Unclaimed cheques	3,568	15	3,075	31		+492 84
<i>House of Commons—</i>						
Unclaimed cheques	34	92	34	92		
<i>Justice—</i>						
Unclaimed cheques	10	94				+10 94
<i>Labour—</i>						
Suspense Account (Department)	692	92	395	00		+297 92
Suspense Account (Unemployment Insurance Commission)	350	14	21	70		+328 44
Unclaimed cheques	34,223	05	33,982	53		+240 52
Unclaimed Government drafts	18	24	18	24		
<i>Mines and Technical Surveys—</i>						
Emergency Gold Mining Assistance—holdbacks	2,129,958	12	1,497,166	24		+632,791 88
Suspense Account	33,892	83	27,677	26		+6,215 57
Unclaimed cheques	36	91	36	91		
<i>National Defence—</i>						
Deferred Pay—Permanent Services	1,038,209	80	584,795	19		+453,414 61
Relief allowances	7,907	90	7,907	90		
Replacement of Material, Sec. 11, National Defence Act	1,603,569	49	1,776	24		+1,601,793 25
Suspense Account	114,841	42	275,487	99		-160,646 57
Unclaimed cheques	153,118	90	138,630	43		+14,488 47
Unclaimed Government drafts	4,538	58	4,128	70		+409 88
Loan subscriptions at credit of subscribers in arrears	1,544	17	1,544	17		
Naval Service Headquarters Canteen	1,582	98	1,845	98		-263 00
<i>National Film Board—</i>						
Suspense account			26,525	05		-26,525 05
Unclaimed cheques	8	08	8	08		
<i>National Revenue—</i>						
Income Tax Appeals—Fees	4,170	73	5,072	20		-901 47
Income Tax Appeals—Security deposits	67,200	00	83,600	00		-16,400 00
Unclaimed cheques—Taxation	5,157,624	69	2,021,880	65		+3,135,744 04
Customs and Excise	616	54	472	22		+144 32
<i>National Health and Welfare—</i>						
Unclaimed cheques	1,356	96	1,356	96		
<i>National Research Council and Atomic Energy Control Board—</i>						
Canadian Patents and Development, Ltd.	296,198	62	296,166	62		+32 00
Unclaimed Cheques—Atomic Energy Project	44	17	16	96		+27 21
<i>Post Office—</i>						
Unclaimed cheques	1,522	40	1,376	13		+146 27
<i>Privy Council—</i>						
Unclaimed cheques—Federal District Commission	68	60	68	60		
<i>Public Printing and Stationery—</i>						
Unclaimed cheques	25	50	25	50		
<i>Public Works—</i>						
Suspense account	65,503	92	58,699	15		+6,804 77
Unclaimed cheques	9,123	34	8,766	87		+356 47
<i>Resources and Development—</i>						
Suspense account	455,325	15	144,231	54		+311,093 61
Unclaimed cheques	978	52	995	25		+13 27
<i>Royal Canadian Mounted Police—</i>						
Suspense account	575	00	50	00		+525 00
Unclaimed cheques	304	18	299	18		+5 00
<i>Secretary of State—</i>						
Suspense account	6,538	37	5,108	17		+1,430 20
Unclaimed cheques	170	55	150	55		+20 00

SCHEDULES TO BALANCE SHEET—Continued

	1952	1951	Net Increase or Decrease during 1951-52
	\$ cts.	\$ cts.	\$ cts.
Schedule S—Concluded			
SUNDRY SUSPENSE ACCOUNTS—Concluded			
Trade and Commerce—			
Suspense account.....	1,940 04	632,871 66	—630,931 62
Unclaimed cheques.....	667 11	2,106 61	—1,439 50
Transport—			
Canadian Government Merchant Marine—War Operations.....	1,434,236 73	2,584,236 73	—1,150,000 00
Radio message tolls.....	21,710 62	18,483 12	+3,222 50
Telegraph and telephone message tolls.....	306,716 09	91,734 72	+214,981 37
Suspense account.....	12,454 16	70,819 94	—58,365 78
Unclaimed cheques.....	65,752 07	64,559 49	+1,192 58
Veterans Affairs—			
Soldier Settlement and Veterans Land Act Suspense.....	2,055,444 68	2,200,655 62	—145,210 94
Unclaimed cheques.....	1,932 48	1,638 42	+294 06
	25,304,836 90	19,575,037 78	+5,729,799 12

Schedule T**PROVINCE DEBT ACCOUNTS—**

Finance—			
British Columbia.....	583,021 40	583,021 40	
Manitoba.....	3,578,941 20	3,578,941 20	
New Brunswick.....	529,299 39	529,299 39	
Nova Scotia.....	1,055,411 69	1,055,411 69	
Ontario.....	2,848,289 52	2,848,289 52	
Prince Edward Island.....	775,791 83	775,791 83	
Quebec.....	2,549,213 61	2,549,213 61	
	11,919,968 64	11,919,968 64	
Less—Province of Nova Scotia Suspense Account.....	40,139 91	40,139 91	
Province of Prince Edward Island Land Account.....	782,402 33	782,402 33	
Province of Quebec Debt Account.....	1,473,609 63	1,473,609 63	
	2,296,151 87	2,296,151 87	

Schedule U**FUNDED DEBT UNMATURED—**

Payable in Canada—			
Loan of 1936-66, 3½ per cent.....	54,703,000 00	54,703,000 00	
Loan of 1938-39-58, 3 per cent.....	88,200 000 00	88,200 000 00	
Loan of 1948-51, 1½ per cent.....		500,000,000 00	—500,000,000 00
Loan of 1949-52, 1½ per cent.....	300,000,000 00	300,000,000 00	
Loan of 1950-53, 1½ per cent.....	325,000,000 00	325,000,000 00	
Perpetual Issue, 1936, 3 per cent.....	55,000,000 00	55,000,000 00	
First War Loan, 1940-48-52, 3½ per cent.....		50,492,475 50	—50,492,475 50
Second Victory Loan, 1942-54, 3 per cent.....	676,355,489 00	676,355,489 00	
Third Victory Loan, 1942-56, 3 per cent.....	855,607,410 50	855,607,410 50	
Fourth Victory Loan, 1943-57, 3 per cent.....	1,111,261,650 00	1,111,261,650 00	
Fifth Victory Loan, 1943-59, 3 per cent.....	1,197,324,750 00	1,197,324,750 00	
Sixth Victory Loan, 1944-60, 3 per cent.....	1,165,300,350 00	1,165,300,350 00	
Seventh Victory Loan, 1944-62, 3 per cent.....	1,315,639,200 00	1,315,639,200 00	
Eighth Victory Loan, 1945-63, 3 per cent.....	1,295,819,350 00	1,295,819,350 00	
Ninth Victory Loan, 1945-66, 3 per cent.....	1,691,796,700 00	1,691,796,700 00	
Canada Savings Bonds, 1946-56, 2½ per cent.....	199,260,650 00	243,131,950 00	—43,871,300 00
Canada Savings Bonds, 1947-57, 2½ per cent.....	105,967,400 00	130,345,100 00	—24,377,700 00
Canada Savings Bonds, 1948-58, 2½ per cent.....	100,783,400 00	126,725,650 00	—25,942,250 00
Canada Savings Bonds, 1949-59, 2½ per cent.....	147,278,250 00	193,101,800 00	—45,823,550 00
Canada Savings Bonds, 1950-60, 2½ per cent.....	148,146,900 00	261,993,600 00	—113,846,700 00
Canada Savings Bonds, 1951-62, 3½ per cent.....	357,649,750 00		+357,649,750 00
Refunding Loan 1950-54, 2 per cent.....	395,000,000 00	395,000,000 00	
Refunding Loan 1950-68, 2½ per cent.....	350,000,000 00	350,000,000 00	
Loan of 1950-52, 1½ per cent.....	300,000,000 00	300,000,000 00	
Loan of 1950-56, 2½ per cent.....	400,000,000 00	400,000,000 00	
Loan of 1951-53, 2 per cent.....	200,000,000 00		+200,000,000 00

SCHEDULES TO BALANCE SHEET—Concluded

Schedule U—Concluded

FUNDED DEBT UNMATURED—Concluded

	1952	1951	Net Increase or Decrease during 1951-52
	\$ cts.	\$ cts.	\$ cts.
Payable in Canada—			
Six Months Treasury Notes due Sept. 1, 1952, $1\frac{1}{8}$ per cent and Sept. 1, 1951, 1 per cent.....	550,000,000 00	550,000,000 00	
Six Months Treasury Notes due May 1, 1952, $1\frac{1}{8}$ per cent and May 1, 1951, $\frac{1}{4}$ per cent.....	200,000,000 00	200,000,000 00	
Deposit Certificates due Aug. 27, 1952 $1\frac{1}{8}$ per cent and Aug. 29, 1951, 1 per cent.....	200,000,000 00	200,000,000 00	
Treasury Bills, various discount rates.....	450,000,000 00	450,000,000 00	
War Savings Certificates, 1940.....	62,764,052 11	97,912,460 64	—35,148,408 53
Refundable portion of excess profits tax (estimated).....		24,390,595 84	—24,390,595 84
	14,298,858,301 61	14,605,101,531 48	—306,243,229 87
Payable in London—			
Loan of 1953-58, $\frac{4}{5}$ per cent.....	1,771,954 03	1,877,313 46	—105,359 43
Loan of 1958-63, $3\frac{1}{2}$ per cent.....	1,960,698 43	2,077,280 50	—116,582 07
Loan of 1943-63, 3 per cent.....	49,386,996 51	52,323,520 63	—2,936,524 12
	53,119,648 97	56,278,114 59	—3,158,465 62
Payable in New York—			
Loan of 1936-61, $3\frac{1}{4}$ per cent.....	47,370,000 00	50,400,000 00	—3,030,000 00
Loan of 1948-63, 3 per cent.....	148,031,250 00	157,500,000 00	—9,468,750 00
Loan of 1949-74, $2\frac{1}{2}$ per cent.....	98,687,500 00	105,000,000 00	—6,312,500 00
Loan of 1950-75, $2\frac{1}{2}$ per cent.....	49,343,750 00	52,500,000 00	—3,156,250 00
	343,432,500 00	365,400,000 00	—21,937,500 00
	14,695,410,450 58	15,026,779,646 07	—331,369,195 49

Contingent Liabilities

	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1952	
		Held by the Public	Held by the Canadian National Railways Securities Trust
	\$ cts.	\$ cts.	\$ cts.
Railway Securities guaranteed as to principal and interest—			
1. Canadian Northern Ry. Co., 3 per cent deb. stock due 1953, £1,923,287/0/0.....	9,359,996 72	1,162,768 33	
2. Canadian Northern Ry. Co., 3½ per cent deb. stock due 1958, £1,622,586/19/9.....	7,896,590 00	5,636,506 48	
3. Canadian Northern Ontario Ry. Co., 3½ per cent deb. stock due 1961, £7,350,000/0/0.....	35,770,000 00	3,597,517 87	1,540,003 13
4. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1960, £647,260/5/6.....	3,150,000 00	550,726 60	
5. Grand Trunk Pacific Ry. Co., 3 per cent bonds due 1962, £14,000,000/0/0.....	68,040,000 00	26,465,130 00	33,048,000 00
6. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1962, £733,561/12/10.....	3,569,999 98		3,569,996 86
7. Grand Trunk Pacific Ry. Co., 4 per cent bonds due 1962, £3,280,000/0/0.....	15,940,800 00	7,999,074 00	7,499,952 00
8. Canadian National Ry. Co., 5 per cent bonds due 1954.....	50,000,000 00	50,000,000 00	
9. Canadian National Ry. Co., 4½ per cent gold bonds due 1957.....	65,000,000 00	64,136,000 00	
10. Canadian National Ry. Co., 4½ per cent gold bonds due 1955.....	50,000,000 00	48,496,000 00	
11. Canadian National Ry. Co., 4½ per cent gold bonds due 1956.....	70,000,000 00	67,368,000 00	
12. Canadian National Ry. Co., 3 per cent bonds due 1959.....	35,000,000 00	35,000,000 00	
13. Canadian National Ry. Co., 2½ per cent bonds due 1967.....	50,000,000 00	50,000,000 00	
14. Canadian National Ry. Co., 3 per cent bonds due 1966.....	35,000,000 00	35,000,000 00	
15. Canadian National Ry. Co., 2½ per cent bonds due 1969.....	70,000,000 00	70,000,000 00	
16. Canadian National Ry. Co., 2½ per cent bonds due 1971.....	40,000,000 00	40,000,000 00	
17. Canadian National Ry. Co., 2½ per cent bonds due 1975.....	6,000,000 00	6,000,000 00	
	614,727,386 70	511,411,723 28	45,657,951 99
Railway Securities guaranteed as to interest only—			
18. Grand Trunk Ry. Acquisition Guarantees—			
Grand Trunk 5 per cent perp. deb. stock £4,270,375/0/0....	20,782,491 67	1,016,091 86	
Great Western 5 per cent perp. deb. stock £2,723,080/0/0....	13,252,322 67	499,709 33	
Grand Trunk 4 per cent perp. deb. stock £24,624,455/0/0....	119,839,014 33	5,446,783 07	
Northern Ry. Co. of Canada 4 per cent perp. deb. stock, £308,215/0/0.....	1,499,979 67	22,591 07	
	155,373,808 34	6,985,175 33	
Other Securities guaranteed as to principal and interest—			
19. Canadian National (West Indies) Steamships Ltd., 5 per cent bonds due 1955.....	10,000,000 00	9,400,000 00	
20. Saint John Harbour Commissioners—			
(a) Bonded indebtedness of the City of Saint John assumed by Commission.....	1,467,164 96	3,329 31	
(b) Debentures of the Commission issued to City of Saint John—5 per cent due August 1, 1952.....	667,953 04	667,953 04	
	12,135,118 00	10,071,282 35	
Other Guarantees—			
21. Bank Advances, re Province of Manitoba Savings Office.....	(1) 12,442,400 00	3,140,073 00	
22. Province of Manitoba Treasury Bill.....	2,500,000 00	1,500,000 00	
23. Deposits maintained by the chartered banks in Bank of Canada.....	Unstated	656,529,140 00	
24. Loans made by approved lending institutions under National Housing Act.....	Unstated	Indeterminate	
25. Loans made by approved lending institutions under The Home Improvement Loans Guarantee Act.....	(1) 7,500,000 00	1,114 70	
26. Loans made by approved lending institutions under the Home Extension Plan.....	(1) 300,000 00	Nil	
27. Loans made by approved lending institutions under Part IV of the National Housing Act 1944 for home extensions or improvements.....	6,250,000 00	6,317 00	
28. Guarantees of land assembly projects under National Housing Act.....	Unstated	241,873 15	
29. Bank advances, Dept. of Reconstruction and Supply re Acadia Coal Company Limited.....	730,000 00	146,000 00	
30. Guarantees under Export Credits Insurance Act.....	12,750,000 00	11,475,000 00	
31. Loans made by chartered banks under The Farm Improvement Loans Act.....	34,571,827 88	26,870,445 13	
32. Loans made by chartered banks under the Veterans Business and Professional Loans Act.....	Indeterminate	2,007,929 80	
33. Bank advances, re Canadian Wheat Board.....	100,000,000 00	23,679,322 00	
34. Loans made by chartered banks under The Prairie Grain Producers' Interim Financing Act, 1951.....	5,000,000 00	136,603 00	

(1) This amount represents the original maximum amount guaranteed. As the authority for making additional guaranteed loans or advances had expired prior to March 31, 1952, the amount authorized at that date is the same as the amount outstanding.

NOTE.—These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in sterling or United States dollars are converted on the basis of £1—\$4.86 2/3 and \$1. U.S.—\$1. Canadian, respectively.

SUMMARIZED STATEMENT SHOWING SOURCES AND DISPOSITION OF CASH FUNDS FOR THE
FISCAL YEAR ENDED MARCH 31, 1952

(In millions of dollars)

Net cash balance remaining out of current year's revenues.....	777.8	1
Consisting of		
Excess of revenues over expenditures (i.e. budgetary surplus)	248.0	2
Add back items included in total expenditures which did not represent cash	556.0	3
	804.0	
Deduct items included in total revenues which did not represent cash	26.2	4
	777.8	1
Increase in Floating Debt	73.2	5
Increase in Deposit and Trust Accounts	5.0	6
Increases in annuity, pension, insurance, and guaranty accounts excluding U.I. Fund	11.5	7
Unemployment Insurance Fund—net cash contributions	77.5	8
Provincial corporation income tax collections (net)	14.4	9
Repayment of loans and investments by—		
Provincial and Municipal Governments	4.2	10
United Kingdom and Other Governments	65.9	11
Increase in miscellaneous suspense accounts	6.8	12
	1,036.3	
Decrease in cash balances during 1951-52	61.6	13
	1,097.9	
Disposition of cash funds—		
Increases in loans and investments—		
Advances to Minister of Finance Exchange Fund	200.0	14
Advances to Defence Production Revolving Fund	82.4	15
Advances for working capital—Departmental	14.7	16
—Crown Corporations	6.1	17
Loans to Central Mortgage and Housing Corporation	73.7	18
Loans to Canadian National Railways	139.9	19
Loans under Soldier Settlement and Veterans' Land Acts	9.1	20
Loans to miscellaneous Crown agencies	1.9	21
Other loans and investments	2.2	22
Increase in Securities Investment Account	49.3	23
Unemployment Insurance Fund—purchase of securities	109.0	24
Sinking Fund purchases	4.5	25
Disbursements from Defence Equipment Replacement Account	49.0	26
Old Age Security Fund—net payments	49.7	27
Cost of issuing new loans	4.0	28
Decrease in Deferred Credits	0.4	29
	795.9	
Net reduction in Funded Debt	302.0	30
	1,097.9	

Item 2. Budgetary surplus or decrease in net debt as reflected in the Balance Sheet.

3. Provision for reserve for possible losses on ultimate realization of active assets, \$75 million; provision for reserve for conditional benefits under the Veterans Land Act, \$7.6 million; annual amortization of bond discounts and commissions, \$9.7 million; transfer to a replacement fund of value of stocks of weapons and equipment provided to allied forces, \$74.9 million; amount required to recoup the Agricultural Prices Support Account, \$1.7 million; amount required to recoup the Fisheries Prices Support Account, \$0.1 million; amount required to recoup the Old Age Security Fund, \$49.7 million; the Government's contributions to the following funds: Civil Service Superannuation Account, \$110.9 million; Permanent Services Pension Account, \$30.7 million; Unemployment Insurance Fund, \$29.9 million; Government Annuities Fund, \$0.9 million; and the National Capital Fund, \$2.5 million; interest on public debt credited to the following accounts: deferred credits, \$37.5 million, being the additional amount required to place interest on public debt on an accrual basis; deposit and trust

account, \$2·3 million; annuity, pension, insurance and guaranty accounts, \$39·1 million; and unmatured funded debt, war savings certificates, \$1·9 million; deductions from salary payments credited to: Civil Service Superannuation Account, \$12·9 million; Civil Service Retirement Fund, \$6·3 million, and the Permanent Services Pension Account, \$12·4 million.

4. Premium, discount and exchange account, \$17·7 million; an excess amount of reserve for refundable excess profits and income taxes received in previous years and carried as a liability—funded debt, \$7·4 million; and \$1·1 million representing portion of an amount held in Suspense re Canadian Government Merchant Marine—war operations.
5. Add to balance sheet change during the year, \$0·3 million, being the adjustment due to revaluation of U.S. dollar and sterling balances and \$1·2 million being the excess amount of reserve set up in previous years for Refundable Portion of Income Tax.
6. Eliminate from the balance sheet change the following non-cash items: the Government's contribution to the National Capital Fund, \$2·5 million, and interest credited to various funds, \$2·3 million.
7. Eliminate from the balance sheet changes the following non-cash items: the Government's contributions to various funds, \$142·5 million; interest credits, \$39·1 million; credits resulting from salary deductions, \$31·6 million; and an item of \$214 million credited to the Civil Service Superannuation Account, a similar amount having been placed in Deferred Charges Account (see Item 3 for details of all except last item above).
8. Eliminate from balance sheet change the Government's contribution of \$29·9 million.
- 9 and 10. Totals as reflected in Balance Sheet.
11. Eliminate from Balance Sheet change an increase due to the setting up of \$6·5 million being an amount due under Military Relief Credits—France, a similar amount appearing under Deferred Credits (see Item 29).
12. Eliminate from Balance Sheet change \$1·1 million credited to Revenue and representing an amount held in Suspense re Canadian Government Merchant Marine—War operations.
13. Reduce the decrease in cash balances as reflected in the Balance Sheet by \$6·1 million, being an adjustment due to revaluation of U.S. dollars and sterling balances at the close of the year.
14. Eliminate deficit arising from exchange revaluations, \$125·6 million.
15. Total as reflected in the Balance Sheet.
16. Eliminate from the Balance Sheet reductions due to the following non-cash items: \$0·3 million due to revaluation of Mint accounts and \$1·8 million being the amount required to recoup the Agricultural Prices Support Account and the Fisheries Prices Support Account.
- 17 to 24. Totals as reflected in the Balance Sheet.
25. Add to Balance Sheet change \$1·3 million, being adjustment due to revaluation of sterling balances.
26. Total as reflected in the Balance Sheet.
27. The amount of the deficit of the Old Age Security Fund, \$49·7 million, has been eliminated as a budgetary expenditure (see Item 3) and is shown here as net payments from the Security Fund.
28. The change in Deferred Charges, after eliminating an increase of \$214 million as mentioned in Item 7 as a credit to the Civil Service Superannuation Fund and a decrease of \$9·7 million due to the annual amortization of bond discounts and commissions, is \$4·0 million, which represents the cash outlay during the year on that portion of the cost of loan flotations remaining to be amortized over the life of the relative issues.
29. Eliminate from the Balance Sheet changes the following non-cash items: additional amount required to place interest on public debt on an accrual basis, \$87·5 million; and an amount of \$6·5 million mentioned in Item 11.
30. Eliminate from the Balance Sheet changes the following non-cash items: a reduction of \$25·1 million due to revaluation of \$ U.S. and sterling balances at the end of the year and \$6·2 million, being the excess amount of reserve for refundable excess profits tax received in previous years and currently transferred to Revenue; and an increase of \$1·9 million representing interest added to war savings certificates account and charged to interest on public debt.

Appendix No. 1

Expenditures and Revenues by fiscal years from July 1, 1867 to March 31, 1952

—	Ordinary Revenues		Special Receipts and Credits		Total Revenues		Total Expenditures		Deficit		Surplus	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1867									75,728,641	37		
1868	13,687,928	49			13,687,928	49	13,716,421	86		28,493	37	
1869	14,379,174	52			14,379,174	52	14,451,358	98		102,184	46	
1870	15,512,225	65	27,431	71	15,539,657	36	17,890,080	61	2,350,423	25		
1871	19,335,560	81	39,475	98	19,375,036	79	18,871,811	99			503,224	80
1872	20,714,813	68			20,714,813	68	25,195,368	07	4,480,554	39		
1873	20,813,469	45	157,121	90	20,970,591	35	38,631,980	95	17,661,389	60		
1874	24,205,092	54	302,560	39	24,507,652	93	32,984,155	71	8,476,502	78		
1875	24,648,715	04	1,008	58	24,649,723	62	32,333,137	22	7,683,413	60		
1876	22,587,587	05	4,408	22	22,592,055	27	31,135,191	13	8,543,135	86		
1877	22,059,274	11	808,486	44	22,927,700	55	31,611,555	70	8,683,795	15		
1878	22,375,011	88	31,245	49	22,406,257	37	29,533,018	25	7,126,760	88		
1879	22,517,382	14	4,503,142	76	27,020,524	90	29,648,042	35	2,628,117	45		
1880	23,307,406	69	57,140	21	23,364,546	90	32,825,948	15	9,461,401	25		
1881	29,635,297	54			29,635,297	54	32,579,489	33				
1882	35,794,455	52	1,799,003	69	35,132,540	21	33,448,419	59			1,734,129	62
1883	35,794,649	80	1,009,019	15	36,803,668	95	41,608,732	63	4,805,063	68		
1884	31,861,961	73	953,264	00	32,815,225	73	56,510,361	53	23,695,135	80		
1885	32,707,001	22	557,030	59	33,354,040	81	47,599,852	69	14,245,841	88		
1886	33,177,040	39	302,842	41	33,479,882	80	60,231,297	75	26,751,414	95		
1887	35,754,993	25	537	66	35,755,530	91	39,911,199	26	4,155,668	35		
1888	35,908,463	53			35,908,463	53	43,125,046	25	7,216,582	72		
1889	38,782,870	23			38,782,870	23	41,781,553	72	2,998,683	49		
1890	39,879,925	41			39,879,925	41	39,883,095	53	3,170	12		
1891	38,579,310	88			38,579,310	88	38,855,129	62	275,818	74		
1892	36,921,871	60			36,921,871	60	40,244,275	53	3,322,403	93		
1893	38,168,608	85	40,000	00	38,208,608	85	38,758,214	02	549,605	17		
1894	36,374,693	07	190	14	36,374,883	21	40,876,873	08	4,501,989	87		
1895	33,978,129	47			33,978,129	47	40,870,027	08	6,891,897	61		
1896	36,618,590	72			36,618,590	72	42,041,096	40	5,422,505	68		
1897	37,829,778	40			37,829,778	40	40,870,942	09	3,041,163	69		
1898	40,555,238	03	1,272	03	40,556,510	06	42,974,312	51	2,417,802	45		
1899	46,741,249	54	1,853	41	46,743,102	95	49,060,150	64	2,317,047	69		
1900	51,029,994	02	1,472	69	51,031,466	71	50,251,827	00			779,639	71
1901	52,514,701	13	1,631	63	52,516,332	76	55,502,529	56	2,986,196	80		
1902	58,050,790	03	1,543	31	58,052,333	34	61,401,419	27	3,349,085	93		
1903	66,037,068	93	3,311,015	17	69,348,084	10	59,125,983	35			10,222,100	75
1904	70,669,816	82	9,434	67	70,679,251	49	69,939,981	22			739,270	27
1905	71,182,772	67	3,299	83	71,186,072	50	76,542,520	50	5,356,448	09		
1906	80,139,360	07	2,033	76	80,141,393	83	80,960,204	98	818,811	15		
1907, 9 months	67,969,328	29	2,781	36	67,972,109	65	64,600,991	86			3,371,117	79
1908	96,054,505	81	910	91	96,055,416	72	110,344,416	60	14,288,999	88		
1909	85,093,404	35	456,175	41	85,549,579	76	131,518,999	09	45,969,419	33		
1910	101,503,710	93	112,764	65	101,616,475	58	113,954,742	74	12,338,267	16		
1911	117,780,409	78	103,918	58	117,884,328	36	121,657,834	06	3,773,505	70		
1912	136,108,217	36			136,108,217	36	135,985,626	04			122,591	32
1913	168,689,903	45	524	04	168,690,427	49	143,072,592	46			25,617,835	03
1914	163,174,394	56			163,174,394	56	184,869,610	02	21,695,224	46		
1915	133,073,481	73			133,073,481	73	246,452,714	80	113,379,233	07		
1916	172,147,388	27	1,555	30	172,149,933	57	337,929,481	38	165,780,087	81		
1917	232,701,294	00			232,701,294	00	496,731,420	78	264,030,126	78		
1918	260,778,952	55			260,778,952	55	573,476,717	25	312,697,764	70		
1919	312,946,747	18			312,946,747	18	695,593,717	12	382,646,969	94		
1920	349,746,334	70			349,746,334	70	740,088,920	83	390,342,586	18		
1921	434,386,536	60	2,502,393	17	436,888,929	77	528,899,289	67	92,010,359	90		
1922	381,952,386	99	13,059,196	84	395,011,583	83	476,268,401	87	81,256,818	04		
1923	394,614,900	00	14,990,004	16	409,604,904	16	441,245,971	17	31,641,067	01		
1924	396,837,682	22	10,967,217	98	407,804,900	20	371,811,306	34			35,993,593	86
1925	346,834,479	25	5,667,676	46	352,502,155	71	352,156,566	42			345,589	29
1926	380,745,505	58	2,544,162	30	383,289,667	88	355,583,081	71			27,706,586	17
1927	398,695,776	38	2,432,264	14	401,128,040	52	359,231,311	19			41,896,729	33
1928	422,717,982	68	8,071,485	36	430,789,468	04	379,805,330	87			50,984,137	17
1929	455,463,873	74	6,183,149	72	461,647,023	46	390,301,495	64			71,345,527	82
1930	441,374,124	43	11,633,004	55	453,007,128	98	405,266,332	59			47,740,746	39
1931	349,616,304	40	8,104,130	47	357,720,434	87	441,568,412	71	83,847,977	84		
1932	326,826,616	16	7,681,464	55	334,508,080	71	448,742,316	44	114,234,235	73		
1933	306,640,228	60	5,095,057	56	311,735,286	16	532,369,940	04	220,634,653	88		
1934	324,070,564	14	590,025	97	324,660,591	11	458,157,904	57	133,497,314	46		
1935	358,474,911	01	3,498,852	63	361,973,763	64	478,106,581	24	116,132,817	60		
1936	372,222,206	45	373,789	30	372,596,995	75	532,585,554	56	159,989,558	81		
1937	445,028,955	05	9,124,792	34	454,153,747	39	532,005,432	25	77,851,684	86		

Appendix No. 1—*Concluded*Expenditures and Revenues by fiscal years from July 1, 1867 to March 31, 1952—*Concluded*

—	Ordinary Revenues		Special Receipts and Credits		Total Revenues		Total Expenditures		Deficit		Surplus	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1938.....	510,297,581	44	6,395,168	02	516,692,749	46	534,408,117	82	17,715,368	36		
1939.....	498,016,706	40	4,154,647	52	502,171,353	02	553,063,098	15	50,891,744	23		
1940.....	541,616,092	14	20,477,367	30	562,093,459	44	680,793,792	30	118,700,332	86		
1941.....	859,754,928	35	12,414,716	87	872,169,645	22	1,249,601,446	44	377,431,801	22		
1942.....	1,463,824,202	71	24,712,140	26	1,488,536,342	97	1,885,066,055	21	396,529,712	24		
1943.....	2,182,798,758	83	66,697,418	40	2,249,496,177	29	4,387,124,117	59	2,137,627,940	30		
1944.....	2,570,094,423	99	194,923,289	41	2,765,017,713	40	5,322,253,505	27	2,557,235,791	87		
1945.....	2,300,097,373	42	387,237,425	78	2,687,334,799	20	5,245,611,924	00	2,558,277,124	80		
1946.....	2,863,161,853	91	650,023,220	47	3,013,185,074	38	5,136,228,505	82	2,123,043,431	44		
1947.....	2,588,530,894	64	419,345,418	48	3,007,876,313	12	2,634,227,412	38			373,648,900	74
1948.....	2,629,845,984	75	241,900,125	10	2,871,746,109	85	2,195,626,453	89			676,119,655	96
1949.....	2,640,089,827	16	122,305,247	60	2,771,395,074	76	2,175,892,334	23			595,502,740	53
1950.....	2,528,716,437	22	51,424,178	10	2,580,140,615	32	2,448,615,662	07			131,524,953	25
1951.....	3,018,698,281	47	93,837,666	73	3,112,535,948	20	2,901,241,697	54			211,294,250	66
1952.....	3,939,746,741	78	41,161,910	22	3,980,908,652	00	3,732,875,250	30			248,033,401	70

Appendix

Ordinary Revenue classified by principal

Fiscal Years Ended March 31	Income Tax	Excess Profits Tax	Business Profits Tax	Succession Duties	Customs Duties	Excise Duties	Excise Taxes
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1915.....					75,941,219 72	21,497,730 79	98,056 95
1916.....					98,649,409 48	22,428,491 58	1,536,837 94
1917.....			12,506,516 72		134,043,842 14	24,412,348 06	2,059,583 81
1918.....			21,271,083 57		144,172,629 70	27,168,445 27	2,227,389 93
1919.....	9,349,719 80		32,970,061 81		147,169,187 98	30,342,034 26	11,888,508 40
1920.....	20,263,739 91		44,145,184 48		168,796,822 94	42,698,082 57	15,587,706 70
1921.....	46,381,824 31		40,841,401 25		163,266,803 95	37,118,366 69	78,803,099 18
1922.....	78,684,354 80		22,815,666 58		105,686,645 10	36,755,206 56	73,656,488 83
1923.....	59,711,538 37		13,031,461 80		118,056,469 40	35,761,996 45	106,482,718 08
1924.....	54,204,027 99		4,752,680 89		121,500,798 49	38,181,747 33	120,676,375 89
1925.....	56,248,042 82		2,704,427 37		108,146,871 51	38,603,489 23	85,810,717 42
1926.....	55,571,961 57		1,173,448 55		127,355,143 50	42,923,549 03	98,097,105 81
1927.....	47,386,309 22		710,102 19		141,968,677 64	48,513,160 44	105,613,160 00
1928.....	56,571,047 39		956,031 44		156,985,817 65	57,400,897 46	90,222,931 32
1929.....	59,422,323 25		455,232 27		187,206,332 47	63,684,953 72	83,007,282 78
1930.....	69,020,726 23		173,300 45		179,429,920 46	65,035,701 42	63,409,143 14
1931.....	71,048,022 05		34,430 33		131,208,955 15	57,746,808 13	34,734,661 17
1932.....	61,254,399 80		3,000 00		104,132,677 35	48,654,862 10	59,606,391 10
1933.....	62,066,696 84		54 47		70,072,932 05	37,833,857 91	82,191,575 94
1934.....	61,399,171 52				66,305,356 09	35,494,219 85	106,575,574 71
1935.....	66,808,065 51				76,561,974 99	43,189,654 64	112,192,069 58
1936.....	82,709,802 83				74,004,559 77	44,409,797 09	112,733,048 29
1937.....	102,365,241 75				83,771,090 52	45,956,857 39	152,473,422 30
1938.....	120,365,531 48				93,455,750 12	52,037,332 55	180,818,767 47
1939.....	142,026,137 69				78,751,111 06	51,318,658 28	161,710,571 63
1940.....	134,448,565 89				104,301,487 36	61,032,044 01	166,027,944 50
1941.....	248,143,021 61	23,995,268 63			130,757,010 70	88,607,558 90	284,167,031 50
1942.....	510,243,016 49	135,168,344 91		6,956,574 19	142,392,232 57	110,090,940 35	453,425,105 53
1943.....	860,188,672 02	434,580,676 78		13,273,483 43	118,962,839 45	138,720,722 80	488,712,425 05
1944.....	1,036,757,035 25	428,717,840 27		15,019,830 85	167,882,089 30	142,124,330 82	638,619,292 01
1945.....	977,758,067 73	341,305,356 79		17,250,797 83	115,091,376 28	151,922,139 95	543,065,271 37
1946.....	932,729,273 35	426,696,483 22		21,447,573 40	128,876,810 73	186,726,318 12	406,900,960 92
1947.....	939,458,244 45	442,497,443 41		23,576,070 73	237,355,396 95	196,043,816 47	579,023,600 59
1948.....	1,059,848,356 84	227,030,493 93		30,828,039 88	293,012,026 56	196,794,207 65	640,758,269 33
1949.....	1,297,999,403 61	44,791,918 00		25,549,777 04	222,975,470 54	204,651,969 24	636,137,687 09
1950.....	1,272,650,191 40	—1,788,387 57		29,919,780 07	225,877,683 46	220,564,503 76	571,457,480 33
1951.....	1,513,135,509 91	10,140,910 04		33,599,089 08	295,721,749 70	241,046,174 19	686,768,092 15
1952.....	2,161,373,407 84	2,364,909 36		38,207,984 94	346,364,562 70	217,939,983 31	885,928,304 34

No. 2

sources, April 1, 1914 to March 31, 1952

Tax on Insurance Premiums	Tax on Trust and Loan Companies	Bank Note Circulation Tax	Miscellaneous Indirect Taxes	Total Revenue from Taxes	Non Tax Revenue	Total Ordinary Revenue
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
				97,537,007 46	35,536,474 27	133,073,481 73
459,247 07	324,249 91	1,300,446 80		124,698,682 78	47,440,155 49	172,147,838 27
419,698 83	202,415 48	1,114,023 30		174,758,428 34	57,042,865 66	232,701,294 00
496,540 55	269,129 08	1,115,757 65		196,720,975 75	64,057,976 80	260,778,952 55
546,113 86	323,340 02	1,099,764 44		233,688,730 57	79,258,016 61	312,946,747 18
638,730 76	274,216 28	1,170,223 45		293,574,707 09	56,171,627 61	349,746,334 70
807,667 12	293,801 94	1,257,533 70		368,770,498 14	65,616,038 46	434,386,536 60
749,958 75	283,994 35	1,293,697 43		319,926,012 40	62,026,374 59	381,952,386 99
852,328 12	312,391 39	1,244,437 14		335,453,340 75	59,161,559 25	394,614,900 00
857,586 98	308,632 10	1,236,957 57		341,718,807 24	55,118,874 98	396,837,682 22
867,901 96	315,314 88	1,217,753 85		293,914,519 04	52,919,960 21	346,834,479 25
950,220 85	326,713 80	1,176,868 95	288,392 41	327,863,404 47	52,882,101 11	380,745,505 58
947,829 95	335,367 65	1,174,664 95	357,421 89	347,006,693 93	51,689,082 45	398,695,776 38
999,003 34	345,429 85	1,224,644 46	373,676 21	365,079,479 12	57,638,503 56	422,717,982 08
894,863 98	7,640 88	1,242,398 99	351,108 78	396,272,137 12	59,191,736 62	455,463,873 74
74,415 87		1,408,419 60	318,042 36	378,869,669 53	62,604,454 90	441,374,124 43
74,249 51	5 77	1,429,263 99	484,042 58	296,760,438 68	52,855,865 72	349,616,304 40
12,151 60		1,390,120 57	307,567 15	275,361,169 67	51,465,446 49	326,826,616 16
826,149 94		1,327,534 50	201,139 22	254,519,940 87	52,120,287 73	306,640,228 60
741,681 39		1,335,545 68	322,065 67	272,173,614 91	51,896,949 23	324,070,564 14
750,099 57		1,368,480 02	3,987,028 81	304,857,373 12	53,617,537 89	358,474,911 01
760,843 24		1,280,932 89	1,735,246 49	317,634,230 60	54,587,975 85	372,222,206 45
774,363 12		1,209,894 34	459,790 76	387,010,660 18	58,018,294 87	445,028,955 05
866,820 42		1,106,858 76	487,605 90	449,138,666 70	61,158,914 74	510,297,581 44
891,538 82		1,013,776 19	547,750 89	436,259,544 56	61,757,161 84	498,016,706 40
925,935 63		948,986 51	539,631 29	468,224,595 19	73,891,496 95	541,616,092 14
971,365 82		898,326 33	636,212 51	778,175,796 00	81,579,132 35	859,754,928 35
1,148,207 01	158 71	786,482 59	701,774 12	1,360,912,836 47	102,911,366 24	1,463,824,202 71
10,893,465 15		664,653 63	723,022 19	2,066,719,960 59	116,078,798 24	2,182,798,758 83
6,480,701 55		457,639 00	752,725 21	2,436,811,484 26	133,282,939 73	2,570,094,423 99
7,181,560 88		350,005 86	702,071 66	2,154,626,648 35	145,470,725 07	2,300,097,373 42
7,950,552 33		270,061 08	751,352 92	2,202,358,386 67	160,803,467 24	2,363,161,853 91
9,796,539 23		220,555 45	689,645 42	2,427,661,312 70	160,869,581 94	2,588,530,894 64
3,004,030 85		187,869 50	612,050 08	2,452,075,394 62	177,770,590 13	2,629,845,984 75
3,338,759 32		165,791 38	531,499 53	2,436,142,276 35	212,947,550 81	2,649,089,827 16
3,789,456 49		120,865 57	525,505 65	2,323,117,079 16	205,599,358 06	2,528,716,437 22
4,228,254 71			710,118 98	2,785,349,898 76	233,348,382 71	3,018,698,281 47
4,752,918 65			843,010 87	3,657,775,082 01	281,971,659 77	3,939,746,741 78

Appendix No. 3

Unmatured Funded Debt Including Treasury Bills of Canada on March 31, 1952 and
the Annual Interest Payable thereon

Date of maturity	Description	Rate per cent	Where payable	Amount of loan outstanding	Annual interest charges
				\$ cts.	\$ cts.
1952, May 1	Six Months Treasury Notes.....	1½	Canada	200,000,000 00	2,250,000 00
Aug. 27	Deposit Certificates.....	1½	Canada	250,000,000 00	2,750,000 00
Sept. 1	Six Months Treasury Notes.....	1½	Canada	550,000,000 00	7,562,500 00
Nov. 1	Loan of 1949.....	1½	Canada	300,000,000 00	4,500,000 00
Nov. 1	Loan of 1950.....	1½	Canada	300,000,000 00	5,250,000 00
1953, Mar. 1	Loan of 1950.....	1½	Canada	325,000,000 00	4,875,000 00
Nov. 1	Loan of 1951.....	2	Canada	200,000,000 00	4,000,000 00
(1) 1954, Mar. 1	Second Victory Loan, 1942.....	3	Canada	676,355,489 00	20,089,767 00
Dec. 15	Loan of 1950.....	2	Canada	395,000,000 00	7,900,000 00
1956, July 1	Loan of 1950.....	2½	Canada	400,000,000 00	9,000,000 00
(2) Nov. 1	Third Victory Loan, 1942.....	3	Canada	855,607,410 50	25,414,081 50
(3) Nov. 1	Canada Savings Bonds.....	2½	Canada	199,260,650 00	5,479,667 88
(4) 1957, May 1	Fourth Victory Loan, 1943.....	3	Canada	1,111,261,650 00	33,337,849 50
(3) Nov. 1	Canada Savings Bonds.....	2½	Canada	105,967,400 00	2,914,103 50
(5) 1958, June 1	Loan of 1938-39.....	3	Canada	88,200,000 00	2,646,000 00
(6) Sept. 1	Loan of 1933.....	4	London	1,771,954 03	70,878 16
(3) Nov. 1	Canada Savings Bonds.....	2½	Canada	100,783,400 00	2,771,543 50
(7) 1959, Jan. 1	Fifth Victory Loan, 1943.....	3	Canada	1,197,324,750 00	35,919,742 50
(3) Nov. 1	Canada Savings Bonds.....	2½	Canada	147,278,250 00	4,050,151 87
(8) 1960, June 1	Sixth Victory Loan, 1944.....	3	Canada	1,165,300,350 00	34,959,010 50
(3) Nov. 1	Canada Savings Bonds.....	2½	Canada	148,146,900 00	4,074,039 75
(9) 1961, Jan. 15	Loan of 1936.....	3½	New York	47,370,000 00	1,539,525 00
(10) 1962, Feb. 1	Seventh Victory Loan, 1944.....	3	Canada	1,315,639,200 00	39,469,176 00
(3) Aug. 1	Canada Savings Bonds.....	3½	Canada	357,649,750 00	12,517,741 25
(11) 1963, July 1	Loan of 1933.....	3	London	49,386,996 51	1,481,609 90
(12) July 1	Loan of 1938.....	3½	London	1,960,698 43	63,722 70
(13) Aug. 1	Loan of 1948.....	3	New York	148,031,250 00	4,440,937 50
(14) Oct. 1	Eighth Victory Loan, 1945.....	3	Canada	1,295,819,350 00	38,874,580 50
(15) 1966, June 1	Loan of 1936.....	3½	Canada	54,703,000 00	1,777,847 50
(16) Sept. 1	Ninth Victory Loan, 1945.....	3	Canada	1,691,796,700 00	50,753,901 00
(17) Perpetual	Loan of 1936.....	3	Canada	55,000,000 00	1,650,000 00
(18) 1968, June 15	Loan of 1950.....	2½	Canada	350,000,000 00	9,625,000 00
(19) 1974, Sept. 1	Loan of 1949.....	2½	New York	98,687,500 00	2,713,906 25
(20) 1975 Sept. 15	Loan of 1950.....	2½	New York	49,343,750 00	1,356,953 12
(21) Various	War Savings Certificates.....	3	Canada	62,764,052 11	1,882,921 56
1952, April 4	Treasury Bills.....	-889	Canada	75,000,000 00	666,750 00
April 18	Treasury Bills.....	-890	Canada	75,000,000 00	667,500 00
May 2	Treasury Bills.....	-894	Canada	75,000,000 00	670,500 00
May 23	Treasury Bills.....	-909	Canada	75,000,000 00	681,750 00
June 6	Treasury Bills.....	-921	Canada	75,000,000 00	690,750 00
June 20	Treasury Bills.....	-943	Canada	75,000,000 00	707,250 00
				14,695,410,450 58	392,046,657 94
RECAPITULATION					
	Payable in Canada.....			14,298,858,301 61	380,379,125 31
	Payable in New York.....			343,432,500 00	10,051,321 87
	Payable in London.....			53,119,648 97	1,616,210 76
				14,695,410,450 58	392,046,657 94

Appendix No. 3—Concluded

- (1) Subject to redemption as a whole or in part at 101 per cent on or after March 1, 1952, at any time on 60 days' notice. Amount outstanding includes \$6,696,589 redemption bonus.
- (2) Subject to redemption as a whole or in part at 101 per cent on or after November 1, 1953, at any time on 60 days' notice. Amount outstanding includes \$8,471,360.50 redemption bonus.
- (3) Subject to redemption on demand with accrued interest.
- (4) Subject to redemption as a whole or in part on or after May 1, 1954, at any time on 60 days' notice.
- (5) Subject to redemption in whole or in part on June 1, 1953, or on any subsequent interest date on 60 days' notice.
- (6) Subject to redemption in whole or in part on or after September 1, 1953, at any time on 3 months' notice.
- (7) Subject to redemption as a whole or in part on or after January 1, 1956, at any time on 60 days' notice.
- (8) Subject to redemption as a whole or in part on or after June 1, 1957, at any time on 60 days' notice.
- (9) Subject to redemption in whole or in part on January 15, 1956, or on any subsequent interest date on 30 days' notice.
- (10) Subject to redemption as a whole or in part on or after February 1, 1959, at any time on 60 days' notice.
- (11) Subject to redemption in whole or in part on or after July 1, 1943, at any time on 3 months' notice.
- (12) Subject to redemption in whole or in part on or after July 1, 1958, at any time on 3 months' notice.
- (13) Subject to redemption in whole or in part at 100 per cent on any interest date after August 1, 1958, on 6 months' notice.
- (14) Subject to redemption as a whole or in part on or after October 1, 1959, at any time on 60 days' notice.
- (15) Subject to redemption as a whole on June 1, 1956, or on any subsequent interest date on 60 days' notice.
- (16) Subject to redemption as a whole or in part on or after September 1, 1961, at any time on 60 days' notice.
- (17) Subject to redemption in whole or in part on or after September 15, 1966, on 60 days' notice.
- (18) Subject to redemption as a whole on or after June 15, 1967, at any time on 60 days' notice.
- (19) Subject to redemption in whole or in part on 30 days' notice at the following percentages:
 - To and including September 1, 1953, at 103 per cent
 - Thereafter to and including September 1, 1957, at 102½ per cent
 - Thereafter to and including September 1, 1961, at 102 per cent
 - Thereafter to and including September 1, 1965, at 101½ per cent
 - Thereafter to and including September 1, 1968, at 101 per cent
 - Thereafter to and including September 1, 1971, at 100½ per cent
 - Thereafter at 100 per cent
- (20) Subject to redemption in whole or in part on 30 days' notice at the following percentages:
 - To and including September 15, 1954, at 103½ per cent
 - Thereafter to and including September 15, 1957, at 103 per cent
 - Thereafter to and including September 15, 1960, at 102½ per cent
 - Thereafter to and including September 15, 1963, at 102 per cent
 - Thereafter to and including September 15, 1966, at 101½ per cent
 - Thereafter to and including September 15, 1969, at 101 per cent
 - Thereafter to and including September 15, 1972, at 100½ per cent
 - Thereafter at 100 per cent
- (21) Date of maturity 7½ years from date of issue or payable on demand at any time following 6 months after the date of issue at graduated values, subject to 90 days' notice.

Appendix No. 4

Gross and Net Debt of Canada, July 1, 1867 to March 31, 1952

*Fiscal Year ended March 31	Total Debt	Total Assets	Net Debt	Increase of Net Debt	Decrease of Net Debt
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1867	93,046,051 73	17,317,410 36	75,728,641 37	75,728,641 37	
1868	96,896,666 20	21,139,531 46	75,757,134 74	28,493 37	
1869	112,361,998 39	36,502,679 19	75,859,319 20	102,184 46	
1870	115,993,706 76	37,783,964 31	78,209,742 45	2,350,423 25	
1871	115,492,682 76	37,786,165 11	77,706,517 65		503,224 80
1872	122,400,179 36	40,213,107 32	82,187,072 04	4,480,554 39	
1873	129,743,432 19	29,894,970 55	99,848,461 64	17,661,389 60	
1874	141,163,551 33	32,838,586 91	108,324,964 42	8,476,502 78	
1875	151,663,401 62	35,655,023 60	116,008,378 02	7,683,413 60	
1876	161,204,687 86	36,653,173 78	124,551,514 08	8,543,136 06	
1877	174,675,834 97	41,440,525 94	133,235,309 03	8,683,794 95	
1878	174,957,208 96	34,595,199 05	140,362,069 91	7,126,760 88	
1879	179,493,871 21	36,493,683 85	142,990,187 36	2,628,117 45	
1880	194,634,440 68	42,182,852 07	152,451,588 61	9,461,401 25	
1881	199,831,537 51	44,465,737 11	155,395,780 40	2,944,191 79	
1882	205,365,251 97	51,703,601 19	153,661,650 78		1,734,129 62
1883	202,159,104 30	63,692,389 84	158,466,714 46	4,805,063 68	
1884	242,482,416 21	60,320,565 95	182,161,850 26	23,695,135 80	
1885	264,703,607 43	68,295,915 29	196,407,692 14	14,245,841 88	
1886	273,164,341 11	50,005,234 02	223,159,107 09	26,751,414 95	
1887	273,187,626 43	45,872,850 99	227,314,775 44	4,155,668 35	
1888	284,513,841 89	49,982,483 73	234,531,358 16	7,216,582 72	
1889	287,722,062 76	50,192,021 11	237,530,041 65	2,998,683 49	
1890	286,112,295 10	48,579,083 33	237,533,211 77	3,170 12	
1891	289,899,229 62	52,090,199 11	237,809,030 51	275,818 74	
1892	295,333,274 10	54,201,839 66	241,131,434 44	3,322,403 93	
1893	300,054,524 74	58,373,485 13	241,681,039 61	549,605 17	
1894	308,348,023 96	62,164,994 48	246,183,029 48	4,501,989 87	
1895	318,048,754 87	64,973,827 78	253,074,927 09	6,891,987 61	
1896	325,717,536 73	67,220,103 96	258,497,432 77	5,422,505 68	
1897	332,530,131 33	70,991,534 87	261,538,596 46	3,041,163 69	
1898	338,375,984 23	74,419,585 32	263,956,398 91	2,417,802 45	
1899	345,160,902 54	78,887,455 94	266,273,446 60	2,317,047 69	
1900	346,206,979 92	80,713,173 03	265,493,806 89		779,639 71
1901	354,732,432 52	86,252,428 83	268,480,003 69	2,986,196 80	
1902	366,358,476 59	94,529,386 97	271,829,089 62	3,349,085 93	
1903	361,344,088 37	99,737,109 50	261,606,988 87		10,222,100 75
1904	364,962,512 17	104,094,793 57	260,867,718 60		739,270 27
1905	377,878,579 80	111,454,413 20	266,424,166 60	5,356,448 00	
1906	392,289,680 39	125,226,702 64	267,042,977 75	818,811 15	
1907, 9 mos	379,966,826 00	116,294,966 13	263,671,859 96		3,371,117 79
1908	408,207,158 25	130,246,298 41	277,960,859 84	14,288,999 88	
1909	478,535,427 02	154,605,147 85	323,930,279 17	45,969,419 33	
1910	470,663,045 99	134,394,499 66	336,268,546 33	12,338,267 16	
1911	474,941,487 42	134,899,435 39	340,042,052 03	3,773,505 70	
1912	508,338,591 77	168,419,131 06	339,919,460 71		122,591 32
1913	483,232,555 24	168,930,929 56	314,301,625 68		25,617,835 03
1914	544,391,368 86	208,394,518 72	335,996,850 14	21,695,224 46	
1915	700,473,814 37	251,097,731 16	449,376,083 21	113,379,233 07	
1916	936,987,802 42	321,831,631 40	615,156,171 02	165,780,087 81	
1917	1,382,003,267 69	502,816,969 89	879,186,297 80	264,030,126 78	
1918	1,863,335,898 89	671,451,836 39	1,191,884,062 50	312,697,764 70	
1919	2,676,635,724 77	1,102,104,692 33	1,574,531,032 44	382,646,969 94	
1920	3,041,529,586 91	792,060,963 12	2,248,868,623 79	674,337,591 35	
1921	2,902,482,117 04	561,603,133 35	2,340,878,983 69	92,010,359 90	
1922	2,902,347,136 96	480,211,335 23	2,422,135,801 73	81,256,818 04	
1923	2,888,827,236 65	435,050,367 91	2,453,776,868 74	31,641,067 01	
1924	2,819,610,470 28	401,827,195 40	2,417,783,274 88		35,993,593 86
1925	2,818,066,522 94	400,628,837 35	2,417,437,685 59		345,589 29
1926	2,768,779,184 55	379,048,085 13	2,389,731,099 42		27,706,586 17
1927	2,726,208,717 38	378,464,347 29	2,347,834,370 09		41,896,729 33
1928	2,677,137,242 92	350,287,010 00	2,296,850,232 92		50,984,137 17
1929	2,647,033,973 72	421,529,268 22	2,225,504,705 10		71,345,527 82
1930	2,544,586,410 96	366,822,452 25	2,177,763,958 71		47,740,746 39
1931	2,610,265,698 36	348,653,761 81	2,261,611,936 55	83,847,977 84	
1932	2,831,743,562 69	455,897,390 41	2,375,846,172 28	114,234,235 73	
1933	2,996,366,664 84	399,885,838 68	2,596,480,826 16	220,634,653 88	
1934	3,141,042,097 44	411,063,956 82	2,729,978,140 62	133,497,314 46	
1935	3,205,956,369 04	359,845,410 82	2,846,110,958 22	116,132,817 60	
1936	3,431,944,026 63	425,843,509 60	3,006,100,517 03	159,989,558 81	
1937	3,542,521,138 71	458,568,936 82	3,083,952,201 89	77,851,684 86	
1938	3,540,237,614 54	438,570,044 29	3,101,667,570 25	17,715,368 36	
1939	3,710,610,592 87	558,051,278 39	3,152,559,314 48	50,891,744 23	
1940	4,028,728,605 80	757,468,958 46	3,271,259,647 34	118,700,332 86	
1941	5,018,928,036 83	1,370,236,588 27	3,648,691,448 56	377,431,801 22	
1942	6,648,823,424 36	2,603,602,263 56	4,045,221,160 80	396,529,712 24	

Appendix No. 4—Concluded

Gross and Net Debt of Canada, July 1, 1867 to March 31, 1952—Concluded

*Fiscal Year ended March 31	Total Debt	Total Assets	Net Debt	Increase of Net Debt	Decrease of Net Debt
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1943.....	9,228,252,012 03	3,045,402,910 93	6,182,849,101 10	2,137,627,940 30	
1944.....	12,359,123,230 16	3,619,033,337 19	8,740,084,892 97	2,557,235,791 87	
1945.....	15,712,181,527 26	4,413,819,509 49	11,298,362,017 77	2,558,277,124 80	
1946.....	18,959,846,183 14	5,538,440,733 93	13,421,405,449 21	2,123,043,431 44	
1947.....	17,698,195,740 07	4,650,439,191 60	13,047,756,548 47		373,648,900 74
1948.....	17,197,348,981 17	4,825,712,088 66	12,371,636,892 51		676,119,655 96
1949.....	16,950,403,795 39	5,174,269,643 41	11,776,134,151 98		595,502,740 53
1950.....	16,750,756,245 79	5,106,147,047 06	11,644,609,198 73		131,524,953 25
1951.....	16,923,307,028 06	5,489,992,079 99	11,433,314,948 07		211,294,250 66
1952.....	17,257,668,675 63	6,072,387,129 26	11,185,281,546 37		248,033,401 70
				13,740,508,268 53	2,555,226,722 16

*From 1867 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

Sundry Persons.....	91 days	Sept. 21, 1951	-754	75,000,000 00	140,769 75		
Treasury Bills.....	91 days	Oct. 5, 1951	-772	75,000,000 00	144,031 01		
Sundry Persons.....	91 days	Oct. 19, 1951	-771	75,000,000 00	143,840 25		
Treasury Bills.....	91 days	Nov. 2, 1951	-773	75,000,000 00	144,180 50		
Sundry Persons.....	91 days	Nov. 23, 1951	-786	75,000,000 00	146,649 50		
Treasury Bills.....	91 days	Dec. 7, 1951	-837	75,000,000 00	156,180 00		
Sundry Persons.....	91 days	Dec. 21, 1951	-880	75,000,000 00	164,272 00		
Treasury Bills.....	91 days	Jan. 4, 1952	-920	75,000,000 00	171,686 00		
Sundry Persons.....	91 days	Jan. 18, 1952	-927	75,000,000 00	172,964 50		
Treasury Bills.....	91 days	Feb. 1, 1952	-929	75,000,000 00	173,336 00		
Sundry Persons.....	91 days	Feb. 22, 1952	-916	75,000,000 00	170,810 00		
Treasury Bills.....	91 days	Mar. 7, 1952	-906	75,000,000 00	169,087 50		
Sundry Persons.....	91 days	Mar. 21, 1952	-894	75,000,000 00	165,760 60		
Treasury Bills.....	91 days	April 4, 1952	-889	75,000,000 00	165,955 00		
Sundry Persons.....	91 days	April 18, 1952	-890	75,000,000 00	166,008 00		
Treasury Bills.....	91 days	May 2, 1952	-894	75,000,000 00	166,841 00		
Sundry Persons.....	91 days	May 23, 1952	-909	75,000,000 00	169,526 00		
Treasury Bills.....	91 days	June 6, 1952	-921	75,000,000 00	171,808 50		
Sundry Persons.....	91 days	June 20, 1952	-943	75,000,000 00	175,873 00		
					378,512 931 14	85,449,553 91	463,962,485 05
PAYABLE IN LONDON							
Sundry Persons.....	1 year	Mar. 1, 1952	4	*1,771,954 03	73,360 50	6,000 00	
Sundry Persons.....	1 year	Jan. 1, 1952	31	*1,600,638 43	57,124 11	18,000 00	
Sundry Persons.....	1 year	Jan. 1, 1952	3	*49,386,996 51	1,552,353 43	373,000 00	
					1,602,838 04	395,000 00	2,087,838 01
PAYABLE IN NEW YORK							
Sundry Persons.....	1 year	Jan. 15, 1952	31	(b) 48,000,000 00	1,014,000 00	325,000 00	
Sundry Persons.....	1 year	Feb. 1, 1952	3	(b) 150,000,000 00	4,923,046 88	750,000 00	
Sundry Persons.....	1 year	Mar. 1, 1952	21	(b) 190,000,000 00	2,829,921 87	229,166 66	
Sundry Persons.....	1 year	Mar. 15, 1952	21	(b) 50,000,000 00	1,413,886 72	57,291 67	
					10,481,455 47	1,361,458 33	11,842,913 80
					390,687,224 65	87,206,012 24	477,893,236 89
OTHER LIABILITIES							
Sundry Persons.....	1 year	Oct. 31, 1951	31	3,600 00	126 00	54 00	
Sundry Persons.....	1 year	Jan. 1, 1952	6	*11,827 40	585 88	177 00	
					711 88	281 00	
DEPOSIT AND TRUST ACCOUNTS							
Army Benevolent Fund.....	1 year	April 1, 1952	21	*8,814,145 45	292,537 66		
Replacement Fund.....	1 year	April 1, 1952	3	*98,007 88	22,332 84		
Sundry Persons.....	various	April 1, 1952	2	*18,972,614 26	287,617 83		
Indian Bands.....	1 year	April 1, 1952	6	1,068,173 18	64,000 30		
Indian Trust Funds.....	1 year	April 1, 1952	5	18,751,834 86	937,591 71		
King George V Silver Jubilee Cancer Fund.....	1 year	April 1, 1952	3	*36,000 00	1,050 00		
Land Assurance Fund.....	1 year	April 1, 1952	3	*27,370 81	778 65		
Mackenzie King Trust Account.....	4 months	April 1, 1952	3	*229,635 61	2,250 00		

Appendix No. 5—Concluded

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of principal	Interest paid	Interest accrued	Total
				p.c.	\$	\$	\$	\$ cts.
National Harbours Board	National Harbours Board—							
Special Account No. 2.....	Special Account No. 2.....	1 year	Jan. 1, 1952	2	*279,757 41	4,706 48	1,500 00	
National Harbours Board	Special Account No. 3.....	1 year	Jan. 1, 1952	2	*1,264,327 51	15,805 27	4,500 00	
Sundry Persons.....	Post Office Savings Bank.....	various	April 1, 1952	2	*38,031,232 20	722,803 77		
R.C.M.P. Benefit Fund.....	R.C.M.P. Benefit Fund.....	1 year	April 1, 1952	2	*73,452 88	1,238 27		
Executive Council.....	Strathcona Trust Fund.....	1 year	Nov. 4, 1951	4	500,000 00	20,000 00	7,500 00	
Provincial Treasurer:								
Ontario.....	Trust Fund Proportion of Common School Fund.....	1 year	Jan. 1, 1952	5	.....	71,255 82	17,800 00	
Quebec.....	Trust Fund Proportions of Common School Fund.....	1 year	Jan. 1, 1952	5	.....	62,632 72	15,666 00	
Province of Newfoundland.....	Financial Surplus—Province of Newfoundland.....	1 year	April 1, 1952	2½	*11,750,000 00	416,718 75	46,975 00	
	INSURANCE AND GUARANTY ACCOUNTS							
Annuitants Fund.....	Government Annuities.....	1 year	April 1, 1952	4	*608,062,444 00	22,978,127 20		
Annuitants Fund.....	Government Annuities.....	1 year	April 1, 1952	3	*67,889,259 00	1,093,540 74		
C. S. Insurance Fund.....	Civil Service Insurance Fund.....	1 year	April 1, 1952	6	*26,710,782 76	1,510,068 75		
Returned Soldiers Insurance Fund.....	Returned Soldiers Insurance Fund.....	1 year	April 1, 1952	4	*25,676,116 34	1,001,408 58		
Veterans Insurance Account.....	Veterans Insurance Account.....	1 year	April 1, 1952	3½	*10,124,989 32	394,870 63	27,467,995 90	
	PENSION AND RETIREMENT FUNDS							
Superannuation Account.....	Superannuation Account.....	1 year	April 1, 1952	4	*520,258,743 84	7,491,239 17	210,000 00	
Sundry Persons.....	Retirement Fund.....	1 year	Jan. 1, 1952	4	*23,262,510 30	802,133 29		
National Harbours Board	National Harbours Board Pension Fund.....	1 year	Jan. 1, 1952	4	*4,504,973 54	160,184 63	46,850 00	
Permanent Services Pension Account.....	Permanent Services Pension Account.....	1 year	April 1, 1952	4	*111,046,069 98	2,811,596 93		
R.C.M.P. Pensions Account.....	R.C.M.P. Pensions Account.....	1 year	April 1, 1952	4	*3,433,504 90	90,551 52		
R.C.M.P. Dependents Pension Fund.....	R.C.M.P. Dependents Pension Fund.....	1 year	April 1, 1952	4	*1,574,347 80	54,002 13		
Pilots Pension Funds:	Pilots Pension Funds—							
Halifax.....	Halifax.....	1 year	April 1, 1952	3	*6,139 57	90 91		
Sydney.....	Sydney.....	1 year	April 1, 1952	3	*16,762 00	365 61		
St. John.....	St. John.....	1 year	April 1, 1952	3	*22,014 02	454 24		
Montreal.....	Montreal.....	1 year	April 1, 1952	3	*59,805 57	1,012 15		
British Columbia.....	British Columbia.....	1 year	April 1, 1952	3	*88,703 13	1,532 08	256,559 00	
						11,413,171 66	304,050 00	42,039,913 65
						432,423,082 30	87,510,068 24	519,933,150 54

(a) Bonds are payable on demand at par and accrued interest.

(b) In U.S. dollars.

* Balance March 31, 1952.

Appendix No. 6 Amortization of Bond Discount and Commission Account

Issue Date	Maturity Date	Issues	Interest Rate	Amount Issued	Amount to be Amortized			Total	Amount amortized in fiscal year 1951-52	Amount amortized in March 31, 1952	Balance to be amortized over life of issue
					Discount and Premium	Commission					
			p.c.	\$	\$	\$	cts.	\$	\$	\$	\$
Jan. 15, 1936	Jan. 15, 1961	.....	3 1/2	48,000,000 00	1,987,200 00	960,000 00	.....	2,947,200 00	117,885 00	1,910,765 00	1,036,432 00
June 1, 1936	June 1, 1966	.....	3 1/2	54,703,000 00	940,735 52	410,197 50	.....	1,350,933 02	45,031 86	1,350,933 02	637,951 57
Sept. 15, 1936	Sept. 15, 1966	.....	3 1/2	55,000,000 00	1,925,000 00	411,000 00	.....	2,336,000 00	77,886 66	1,210,177 67	1,125,822 33
June 1, 1938	June 1, 1968	.....	3	49,200,000 00	597,600 00	369,000 00	.....	966,600 00	48,330 00	668,565 00	298,005 00
May 15, 1939	May 1, 1968	.....	3	39,000,000 00	602,011 27	291,930 00	.....	893,941 27	46,945 59	604,437 34	289,503 93
Feb. 1, 1940	Feb. 1, 1968	.....	3 1/2	250,000,000 00	835,000 00	1,874,477 63	.....	2,709,477 63	61,937 16	2,709,477 63	.....
Mar. 1, 1942	Mar. 1, 1964	.....	3 1/2	669,658,000 00	6,740,667 06	5,479,138 05	.....	12,219,805 71	1,018,317 14	10,298,031 16	1,931,774 55
Nov. 1, 1942	Nov. 1, 1955	.....	3	847,136,050 00	8,471,300 50	6,219,394 80	.....	14,690,955 30	1,049,400 00	9,881,800 00	4,809,155 30
May 1, 1943	May 1, 1957	.....	3	1,197,324,750 00	.....	7,875,166 77	.....	7,875,166 77	562,500 00	5,015,700 00	2,859,466 77
Nov. 1, 1943	Nov. 1, 1959	.....	3	1,165,300,350 00	186,374 38	6,918,085 45	.....	7,104,459 83	408,400 00	3,037,700 00	3,102,059 83
May 1, 1944	May 1, 1960	.....	3	1,315,639,200 00	146,170 22	7,390,372 52	.....	7,390,372 52	459,500 00	3,451,000 00	3,752,672 52
Nov. 1, 1944	Nov. 1, 1962	.....	3	1,295,819,350 00	.....	8,398,003 02	.....	8,398,003 02	456,000 00	3,154,000 00	5,244,003 02
May 1, 1945	May 1, 1966	.....	3	1,691,796,700 00	.....	10,162,815 77	.....	10,162,815 77	487,500 00	3,130,100 00	7,032,715 77
Nov. 1, 1945	Nov. 1, 1956	.....	3	535,285,550 00	287,733 100	3,451,094 87	.....	3,451,094 87	345,100 00	1,869,300 00	1,581,794 87
Nov. 1, 1946	Nov. 1, 1957	.....	2 1/2	287,733,100 00	.....	1,571,428 10	.....	1,571,428 10	157,200 00	694,300 00	1,877,128 10
Nov. 1, 1947	Nov. 1, 1958	.....	2 1/2	150,000,000 00	.....	1,517,875 75	.....	1,517,875 75	151,800 00	38,666 67	113,333 33
Aug. 1, 1948	Aug. 1, 1953	.....	2 1/2	260,491,150 00	750,000 00	.....	.....	750,000 00	30,000 00	518,600 00	999,275 75
Nov. 1, 1948	Nov. 1, 1958	.....	2 1/2	300,000,000 00	1,650,000 00	.....	.....	1,650,000 00	550,000 00	1,229,000 00	672,500 00
Sept. 1, 1949	Sept. 1, 1974	.....	1 1/2	100,000,000 00	.....	1,861,467 50	.....	1,861,467 50	186,200 00	449,800 00	1,411,367 50
Nov. 1, 1949	Nov. 1, 1959	.....	2 1/2	320,331,550 00	2,275,000 00	.....	.....	2,275,000 00	238,400 00	1,579,200 00	595,799 50
Mar. 1, 1950	Mar. 1, 1953	.....	1 1/2	325,000,000 00	.....	152,329 50	.....	152,329 50	298,400 00	325,600 00	2,927,165 50
June 15, 1950	June 15, 1968	.....	2	395,000,000 00	1,790,000 00	1,500,763 00	.....	3,290,763 00	609,000 00	854,000 00	3,511,068 00
June 1, 1950	June 1, 1952	.....	2 1/2	300,000,000 00	.....	425,000 50	.....	425,000 50	523,000 00	723,200 00	2,217,907 50
Nov. 1, 1950	Nov. 1, 1956	.....	2 1/2	400,000,000 00	2,600,000 00	1,831,387 90	.....	2,631,387 90	158,200 00	233,200 00	1,381,187 90
Nov. 1, 1950	Nov. 1, 1956	.....	2 1/2	283,374,750 00	.....	.....	.....	.....	354,000 00	354,000 00	1,346,000 00
Nov. 1, 1951	Nov. 1, 1952	.....	2 1/2	200,000,000 00	1,700,000 00	.....	.....	1,700,000 00	85,000 00	85,000 00	2,078,100 94
Nov. 1, 1951	Nov. 1, 1962	.....	3 1/2	.....	34,747,141 95	79,352,841 46	.....	114,099,983 41	(b) 9,665,917 41	59,806,327 92	54,293,455 49

(a) Preliminary figures.

(b) See also page 83

Appendix No. 7

Cost of Issuing New Loans

	\$	cts.	\$	cts.	\$	cts.
Canada Savings Bonds, Series 5, dated November 1, 1950—						
Advertising and publicity—						
Publications.....			21,228	47		
Engraving and furnishing bonds.....			86,426	77		
					107,655	24
Canada Savings Bonds, Series 6, dated November 1, 1951—						
Administration—						
Travelling expenses.....	25,108	13				
Postage and express.....	17,372	91				
Telephones and telegrams.....	5,541	04				
Stationery and printing.....	37,001	10				
Organization expenses.....	2,996	25				
			88,019	43		
Advertising and publicity—						
Publications.....	368,372	55				
Radio.....	154,670	34				
Display and outdoor advertising.....	48,240	22				
Motion picture newsclips.....	7,655	95				
Direct mail.....	26,223	25				
Literature and miscellaneous.....	45,910	56				
			651,072	87		
Engraving and furnishing bonds.....			201,089	30		
					940,181	60
Loan of November 1, 1950—						
Advertising and publicity—						
Publications.....					69	59
2% Loan, 1951-53—						
Administration—						
Postage and insurance.....			103	63		
Engraving and furnishing bonds.....			2,090	00		
					2,193	63
Treasury Bills—						
Printing tenders and applications.....			274	24		
Lithoprinting bills.....			1,100	00		
					1,374	24
					1,051,474	30

Appendix No. 8

Servicing of Public Debt

To whom paid	Service	\$	cts.	\$	cts.	\$	cts.
EXPENSES OF REDEMPTION AND TRANSFER OF BONDS—CONSOLIDATED REVENUE AND AUDIT ACT, 1931.							
MacLaren Advertising Co. Ltd.....	Advertising call notices of redemption of sundry bonds.....			45	63		
Bank of Montreal, New York.....	Postage, registration, insurance and exchange fees on sundry bonds.....			129	87		
" " " "	Premium paid on called bonds, sundry issues.....			1,481	33		
" " " "	Commission paid for redemption of bonds.....			28	57		
The Signature Co., New York.....	Services of signagraph, 1948-63, New York Loan.....			300	74		
Bank of Montreal, London, England	Stamp duty on transfers of stock.....			2,642	09		
" " " "	Commission on 3% 1943/63 stock purchased with Account "N" funds.....			3,587	09		
Bank of England.....	Commission and stamp tax on stock purchased for sinking fund.....			1,962	52		
R. Nivison & Co., Brokers.....	Commission and stamp tax on 3% 1943/63 stock purchased with Account "N" funds.....			7,415	24		
						17,593	08
CHARGED TO APPROPRIATIONS							
Sundry Banks, Canada.....	Commission for cashing coupons.....	252,152	62				
Bank of Montreal, New York.....	Commission for cashing coupons and for paying registered interest.....	5,457	02	257,609	64		
Bank of Montreal Trust Co., New York.....	Fees for acting as registrar of Canada bond issues in New York.....			1,067	75		
Bank of England.....	For management of 3% Newfoundland Guaranteed stock, 1943-63, year ended December 31, 1951.....			11,819	25		
" " " "	Stamp tax on interest cheques.....			104	70		
Bank of Montreal, London, England..	For services as fiscal agents, year ended December 31, 1951.....			595	88		
" " " "	Advertising interest payments.....			214	02		
" " " "	Postage and stamp tax on interest cheques.....			28	89		
Sundry Bank Note Companies.....	Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges.....			94,682	88		
Sundry Persons.....	Losses of war savings certificates, stamps and Canada Savings bonds.....			1,173	08		
						367,296	09
						384,889	17

Appendix No. 9
STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT
OF CANADA TO MARCH 31, 1952

	Original Amount of Grant, Contribution, Loan or Guarantee		Amount Repaid, Transferred or Discharged		Amount Written off		Amount Outstanding in Public Accounts as at March 31, 1952		Guarantees Outstanding at March 31, 1952	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—										
<i>Land Grants</i> (number of acres).....		5,728,192								
<i>Cash Contributions—</i>										
Cash Subsidies.....	44,825,027	92			44,825,027	92				
Capital and Construction Expenditures.....	381,836,055	15					381,836,055	15		
Deficits and Operating Expenditures.....	602,208,452	31			602,208,452	31				
Totals.....	1,018,847,680	29			638,001,514	23				
<i>Loans and Advances—</i>										
Loans for Capital Expenditures and Deficits.....	733,592,151	86	89,731,593	60	265,342,423	24				
Loans for Betterment of and Repairs to Railway Equipment.....	1,183,592	65	1,183,592	65						
Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	91,872,555	87	66,146,457	57			25,726,098	30		
Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	1,776,378,939	93	915,161,641	33			861,217,318	60		
Totals.....	2,603,027,200	31	1,072,223,285	15	265,342,423	24	1,265,461,551	92		
<i>Stock Purchased</i>	(a) 10,000,000	00					(b) 18,000,000	00		
<i>Guarantees—</i>										
Loans Guaranteed as to Principal and Interest by Government.....	1,465,515,436	55	954,103,713	27					511,411,723	28
Loans Guaranteed as to Interest only by Government.....	216,207,141	67	209,222,258	34					6,864,883	33
Totals.....	1,681,722,578	22	1,163,325,971	61					518,396,606	61
<i>Sundry Assistance</i>	58,358,242	77			41,464,522	58	16,893,720	19		
CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COMPRISED IN THAT SYSTEM—										
<i>Land Grants</i> (number of acres).....		32,848,477								
<i>Cash Contributions—</i>										
Cash Subsidies.....	24,175,757	91			24,175,757	91				
Capital and Construction Expenditures.....	63,452,118	34					63,452,118	34		
Operating Expenditures.....	—	98,510			—	98,510				
Totals.....	87,529,366	12			24,077,247	78				

**STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT
OF CANADA TO MARCH 31, 1952—Continued**

	Original Amount of Grant, Contribution, Loan or Guarantee		Amount Repaid, Transferred or Discharged		Amount Outstanding in Public Accounts as at March 31, 1952		Guarantees Outstanding as at March 31, 1952	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.
<i>Loans and Advances—</i>								
Loans for Capital Expenditures and to Assure Dividends during construction.....	29,465,512	00	(c) 29,031,612	00				
Loans for Betterment of, and Repairs to, Railway Equipment.....	1,270,000	00	1,270,000	00				
Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	15,081,489	64	15,081,489	64				
Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	8,501,922	71	8,501,922	71				
Totals.....	54,915,924	35	54,485,024	35				
<i>Guarantees—</i>								
Loans Guaranteed as to Principal and Interest by Government.....	75,000,000	00	75,000,000	00				
<i>Sundry Assistance</i>	2,383,042	81			2,383,042	81		

Interest on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, was never taken into the accounts of the Government but interest amounting to \$630 \$32 597 67 was shown on the books of the Railway. The total amount of interest calculated up to December 31, 1936, was \$574 781 637 01. Any claim the Government may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

(a) Amount paid by Government in acquiring 600,000 shares of the capital stock of the Canadian Northern Railway Company.

(b) Initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company.

(c) Of this amount \$7 380,912 was not used for capital expenditures but represented the balance due by the Company under agreement made in 1883 for the creation of a fund to be held by the Government to guarantee a dividend of 3 per cent per annum for ten years on the company's outstanding stock in an endeavour to assist in financing construction through the sale of additional stock. The amount on deposit with the Government was at all times more than sufficient to meet the payments which, under the agreement, the Government undertook to make. The obligation of the Company was fully discharged in 1886, some years in advance of its due date.

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT
OF CANADA TO MARCH 31, 1952—*Concluded*

Other Railways	Cash Subsidies	Capital and Construction Expenditures	Deficits and Operating Expenditures
	\$	\$	\$
Albert Southern Railway, New Brunswick	50,460 00		
Algoma Central and Hudson Bay Railway	2,048,704 00		
Brantford, Waterloo and Lake Erie Railway	57,600 00		
Bruce Mines and Algoma Railway	53,920 00		
Canada and Gulf Terminal Railway	210,053 59		
Canada Central Railway—Peace River Bridge		175,000 00	
Central Railway of Canada, Quebec	30,145 02		
Colchester Coal and Railway Company	12,800 00		
Cumberland Railway and Coal Company, Nova Scotia	39,850 00		
Dominion Coal Company, Nova Scotia	87,808 00		
Edmonton, Dunnegan and British Columbia Railway	333,382 48		
Erie and Huron Railway	96,000 00		
Ha Ha Bay Railway Company, Quebec	231,462 00		
Harvey Branch Railway, New Brunswick	5,553 57		
Hudson Bay Railway		39,946,556 16	5,569,694 08
Residue of cost of Steamer Sheba		78,610 58	
Joggins Railway, Nova Scotia	37,500 00		
Klondyke Mines Railway	197,184 00		
Lake Erie, Essex and Detroit Railway	118,400 00		
Lake Erie and Detroit River Railway	357,451 00		
L'Assumption Railway, Quebec	11,200 00		
Leamington and St. Clair Railway	51,200 00		
Maritime Coal and Railway Company	3,200 00		
Minudie Coal Company, Nova Scotia	18,544 00		
Napierville Junction Railway	173,440 00		
North Railway		250,000 00	
North Shore Railway Company, Beersville Coal and Rail- way Company	27,616 00		
Northern New Brunswick and Seaboard Railway Company	108,160 00		
Ottawa and New York Railway	262,384 00		
Pacific Great Eastern Railway	825,000 00		
Phillipsburg Junction Railway and Quarry Company	23,712 00		
Pontiac and Renfrew Railway	13,600 00		
Quebec, Montmorency and Charlevoix Railway	96,000 00		
Schomberg and Aurora Railway	46,144 00		
St. Lawrence and Adirondack Railway	149,481 60		
St. Louis Richebucto Railway	22,400 00		
Temiskaming and Northern Ontario Railway	2,134,080 00		
Total—Other Railways	\$ 7,939,435 26	\$ 40,450,166 74	\$ 5,569,694 08

1951-52
PUBLIC ACCOUNTS

PART II
A

DEPARTMENT OF AGRICULTURE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF AGRICULTURE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page A-50, Open Accounts on page A-51 and Expenditures by Standard Objects on page A-69.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
ADMINISTRATION SERVICE					
A-4	Stat.	Minister of Agriculture—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A-4	1	Departmental Administration.....	336,942 00	316,572 47	292,118 61
A-5	2	Information Service.....	347,412 00	335,001 89	317,189 69
A-5	3	Advisory Committee on Agricultural Services.....	5,000 00	2,273 93	4,825 41
A-5	4	Contributions to Commonwealth Bureaux.....	56,821 00	54,936 32	56,819 84
			768,176 00	720,784 61	682,965 65
SCIENCE SERVICE					
A-5	5	Science Service Administration—			
A-6	6	Operation and Maintenance.....	291,159 00	287,551 60	216,711 54
	651	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	1,249,545 00	906,071 58	870,203 60
A-7	7	Animal and Poultry Pathology—			
	652	Operation and Maintenance.....	407,085 00	399,477 63	368,245 44
A-8	8	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	120,715 00	99,164 51	39,803 33
A-8	9	Bacteriology and Dairy Research.....	159,057 00	155,407 21	159,033 73
		Botany and Plant Pathology—			
A-9	10	Operation and Maintenance.....	1,345,552 00	1,268,747 53	1,138,685 21
A-9	11	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	192,900 00	174,774 18	183,962 96
A-10	12	Agricultural Chemistry—			
A-10	13	Operation and Maintenance.....	528,410 00	516,444 62	434,843 85
		Construction or Acquisition of Buildings, Works, Land and New Equipment.....	58,800 00	56,831 54	54,702 96
A-10	14	Agricultural Entomology—			
A-11	15	Operation and Maintenance.....	1,663,234 00	1,537,210 43	1,347,744 24
		Construction or Acquisition of Buildings, Works, Land and New Equipment.....	182,979 00	176,621 88	221,231 29
A-11	16	Forest Entomology—			
A-12	17	Operation and Maintenance.....	1,153,447 00	1,065,446 21	918,232 49
	655	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	317,830 00	172,200 84	477,265 08
A-12	18	Plant Protection—			
A-13	19	Operation and Maintenance.....	724,119 00	658,877 43	646,805 15
		Construction or Acquisition of Buildings, Works, Land and New Equipment.....	54,400 00	15,150 53	8,226 71
			8,449,232 00	7,489,977 72	7,085,697 58
EXPERIMENTAL FARMS SERVICE					
A-13	20	Experimental Farms Service Administration... Central Experimental Farm—	162,185 00	137,511 33	131,551 75
A-13	21	Operation and Maintenance.....	1,686,674 00	1,616,490 18	1,418,049 29
A-14	22	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	235,619 00	239,670 08	218,812 52
	656	Branch Farms and Stations and Illustration Stations—			
A-14	23	Operation and Maintenance.....	4,682,078 00	4,477,782 86	4,045,135 12
A-15	24	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	1,462,835 00	1,257,131 55	1,326,105 08
	657		8,279,391 00	7,728,688 00	7,139,663 76

DEPARTMENT OF AGRICULTURE

A-3

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
PRODUCTION SERVICE					
A-22	25	Production Service Administration.....	59,154 00	58,279 04	56,050 44
A-22	26	Health of Animals—			
	658	Administration of Animal Contagious Dis- eases Act, and Meat and Canned Foods Act.....	4,400,081 00	4,209,311 22	3,683,690 63
A-23	27	*Compensation for animals slaughtered under the Animal Contagious Diseases Act.....	1,594,434 00	1,451,783 11	2,091,289 76
A-24	659	*To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act.....	5,001 00	4,994 20	3,740 59
A-24	28	Live Stock and Poultry.....	1,443,208 00	1,302,598 23	1,257,004 49
A-25	29	Plant Products—			
		Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$40,000 to Canadian Seed Growers' Associ- ation.....	1,282,268 00	1,246,212 78	1,148,822 02
A-26	30	Grants to Fairs and Exhibitions, under such terms and conditions as may be approved by the Governor in Council and subject to alloca- tion by the Treasury Board.....	614,400 00	498,748 43	459,493 58
A-29	31	Grants to Agricultural Organizations, as de- tailed in the Estimates.....	64,500 00	64,500 00	69,500 00
	660		9,463,046 00	8,836,427 01	8,769,691 51
	564				
MARKETING SERVICE					
A-30	32	Marketing Service Administration.....	174,270 00	167,535 84	149,694 76
A-30	33	Agricultural Economics.....	510,433 00	474,142 40	411,630 79
A-30	34	Dairy Products.....	716,839 00	682,324 18	628,114 41
A-31	35	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates.....	635,284 00	503,697 38	948,286 16
	661				
A-33	36	Fruit, Vegetables and Maple Products, and Honey, including Grant of \$5,000 to the Can- adian Horticultural Council.....	1,082,525 00	1,027,402 59	978,299 23
A-34	37	Live Stock and Live Stock Products.....	1,283,653 00	1,208,918 82	1,152,357 84
A-34	38	*Marketing of Agricultural Products.....	100,000 00	16,380 08	50,126 80
A-34	Stat.	Agricultural Products Co-operative Marketing Act.....	474,890 05	474,890 05	617,082 19
			4,977,894 05	4,555,291 34	4,935,592 23
GENERAL					
A-35	Stat.	Gratuities to families of deceased employees...	12,410 62	12,410 62	9,577 99
TERMINABLE SERVICES					
A-35	39	Freight Assistance on Western Feed Grains...	15,000,000 00	14,999,239 53	15,637,785 66
	662				
A-36	40	Agricultural Lime Assistance.....	530,000 00	530,000 00	434,818 80
	566				
A-36	41	To provide for Quality Premiums on High Grade Hog Carcasses and Administration Costs....	5,536,000 00	5,374,595 53	5,099,965 36
SPECIAL					
A-37	42	To provide for assistance to encourage the im- provement of cheese and cheese factories....	1,100,000 00	955,632 17	1,104,624 09
A-37	43	To provide assistance for the replacement of maple production equipment.....	500,000 00	262,570 75	470,036 07
A-38	44	For assistance in construction of potato ware- houses under regulations to be approved by the Governor in Council.....	50,000 00		45,356 25
A-38	45	Prairie Farm Rehabilitation Act and Water Storage.....	3,076,075 00	3,067,961 07	3,470,303 89
	663				
A-41	46	Major Irrigation and Water Conservation Pro- jects in the Prairie Provinces.....	6,827,865 00	6,819,917 77	7,932,960 45
	567				
A-45	667	Assiniboine River—Surveys, Dyking and Cut- off.....	75,000 00	68,410 01	

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
<i>SPECIAL—Concluded</i>					
A-45	47	Prairie Farm Assistance Act Administration...	516,344 00	290,041 90	403,836 27
A-45	48}	Land Protection, Reclamation and Develop- ment in British Columbia under such terms and conditions as may be approved by the Governor in Council.....	537,192 00	509,038 48	640,703 86
	664}				
A-46	49}	Land Protection and Reclamation; Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council.....	350,000 00	220,000 75	184,831 82
	665}				
A-46	50}	Maritime Marshland Rehabilitation Act.....	1,208,800 00	1,195,987 59	982,908 87
	666}				
A-48	51	To provide for Administrative Expenses, Agri- cultural Prices Support Act, 1944.....	91,051 00	54,000 83	58,583 57
A-49	668	Amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Sup- port Board during the fiscal year 1950-51....	1,743,515 00	1,743,514 89	3,484,917 15
A-49	669	To provide assistance in apple tree removal in the Province of Nova Scotia under such terms and conditions as may be approved by the Governor in Council.....	200,000 00	200,000 00	
A-49	568	To provide assistance to the apple growers in British Columbia on their 1950 apple crop, under such terms and conditions as may be approved by the Governor in Council.....	1,200,000 00	1,200,000 00	2,000,000 00
A-50	569	To provide assistance to the apple growers in Nova Scotia on their 1950 apple crop, under such terms and conditions as may be approved by the Governor in Council.....	300,000 00	300,000 00	500,000 00
			17,775,842 00	16,887,076 21	21,279,062 29
<i>Expenditures: from Appropriations not required for 1951-52.....</i>					71,710,484 00
Total.....			\$70,781,990 67	\$67,134,388 57	\$142,785,182 73

*Complete title is shown in the following details.

ADMINISTRATION SERVICE

Salary of Minister, Rt. Hon. J. G. Gardiner, Salaries Act, c. 24, 1944.....	(1)	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	(2)	\$ 2,000 00

Rt. Hon. J. G. Gardiner received travelling expenses of \$5,576.17, which were charged to Vote 1.

Vote 1 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 259,567 00	259,567 00	252,775 10
Travelling Expenses	(5) 14,400 00	14,400 00	10,200 03
Expenses of Delegates to International Conferences.....	(5) 16,000 00	16,000 00	14,498 09
Freight, Express and Cartage	(6) 5,000 00	5,000 00	4,819 27
Postage	(7) 500 00	500 00	8 14
Telephones and Telegrams	(8) 4,000 00	4,000 00	3,071 29
Printing of Annual Report	(9) 7,500 00	7,500 00	6,216 10
Printing, Stationery and Office Equipment	(11) 10,500 00	13,700 00	11,749 61
Rental of Tabulating Equipment	(11) 11,300 00	11,300 00	11,166 00
Sundries	(22) 8,175 00	4,975 00	2,068 84
	\$ 336,942 00	\$ 336,942 00	\$ 316,572 47

Travelling expenses paid to R. McCubbin, Parliamentary Assistant to the Minister of Agriculture, amounted to \$675.70.

Vote 2 Information Service

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 205,512 00	207,412 00	207,400 08
Travelling Expenses	(5) 14,000 00	15,000 00	14,172 19
Freight, Express and Cartage	(6) 5,000 00	3,700 00	3,698 57
Postage	(7) 1,800 00	500 00	440 00
Telephones and Telegrams	(8) 200 00	500 00	385 44
Printing of Agricultural Bulletins	(9) 30,000 00	19,300 00	15,483 55
Production of Films	(10) 45,000 00	44,250 00	38,890 96
Printing, Stationery and Office Equipment	(11) 20,000 00	23,800 00	22,451 04
Supplies and Materials	(12) 7,000 00	10,200 00	10,197 44
Acquisition of Equipment	(13) 5,000 00	4,250 00	4,131 81
Repairs and Upkeep of Equipment	(14) 500 00	400 00	391 43
Purchase of Books, Periodicals and Binding.....	(22) 13,000 00	17,500 00	16,898 41
Sundries	(22) 400 00	600 00	460 97
	<u>\$ 347,412 00</u>	<u>\$ 347,412 00</u>	<u>\$ 335,001 89</u>

This vote was provided for expenditures in connection with disseminating information regarding departmental activities and findings, by printed bulletins and publications, press, radio and motion picture releases, and displays at fairs and exhibitions.

Vote 3 Advisory Committee on Agricultural Services.....	5,000 00
Expenditures..... (5) \$	2,273 93

Expenditures were for travelling expenses.

Vote 4 Contributions to Commonwealth Bureaux

	Estimates	Allotments	Expenditures
Commonwealth Bureau of Biological Control	6,006 00	6,006 00	6,006 00
Commonwealth Agricultural Bureau	35,039 00	35,039 00	33,739 33
Commonwealth Institute of Entomology	9,770 00	9,770 00	9,407 61
Commonwealth Mycological Institute	6,006 00	6,006 00	5,783 38
(20) \$	<u>56,821 00</u>	<u>\$ 56,821 00</u>	<u>\$ 54,936 32</u>

The above amounts represent Canada's contributions at the rates recommended by the 1946 conference which was held in London, England.

SCIENCE SERVICE

Vote 5 Science Service Administration—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	166,084 00	169,084 00	169,084 00
Allotted from Vote 131, Salaries, etc.	15,000 00	15,000 00	14,468 18
(1) 181,084 00		184,084 00	183,552 18
Travelling Expenses	(5) 13,900 00	12,600 00	12,540 86
Freight, Express and Cartage	(6) 1,950 00	1,450 00	1,442 12
Postage	(7) 350 00	365 00	362 03
Telephones and Telegrams	(8) 3,225 00	2,925 00	2,886 23
Printing of Reports and Bulletins	(9) 1,000 00	1,515 00	1,510 54
Office Stationery, Equipment and Reference Books....	(11) 16,500 00	18,600 00	18,590 99
Supplies and Materials	(12) 19,350 00	20,790 00	20,787 80
Repairs and Upkeep of Buildings and Works.....	(14) 7,450 00	6,650 00	6,624 12
Rentals	(15) 169 00	169 00	169 00
Repairs and Upkeep of Equipment	(17) 2,500 00	3,035 00	3,033 20
Public Utility Services	(19) 6,500 00	6,500 00	4,819 75

		Estimates	Allotments	Expenditures
A	Co-operative Investigations	(20) 34,500 00	30,500 00	29,500 00
	Unemployment Insurance Contributions	(21) 500 00	500 00	312 51
	Miscellaneous	(22) 2,350 00	1,476 00	1,420 22
		<u>\$ 291,159 00</u>	<u>\$ 291,159 00</u>	<u>\$ 287,551 60</u>

Wages of labourers and casual employees amounted to \$26,330.28.

A Paid to universities for investigations in connection with insecticides, virus diseases of plants and trees, etc.

Votes 6 and 651 Science Service Administration—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings and Works... (13)	1,085,000 00		
Charlottetown, P.E.I.—Science Service Laboratory..		175,000 00	124,898 86
Contract: M. F. Schurman Co. Ltd., Charlottetown, \$177,845; payments, \$122,664.38.			
Kentville, N.S.—Science Service Laboratory.....		195,000 00	176,118 85
Expenditures on this project to date were \$244,251.94.			
Contract (1950-51): (through Department of Public Works) M. A. Condon & Son, Kentville, N.S., \$231,542.92; payments, including final payment, \$163,555.26.			
Architect's fees: Raymond Fairn, Wolfville, N.S., \$8,951.60.			
Fredericton, N.B.—Science Service Laboratory.....		101,500 00	136 86
Headerhouse		5,000 00	5,000 00
Ste. Anne de la Pocatiere, Que.—Science Service Laboratory		225,000 00	224,180 97
Expenditures on this project to date were \$231,265.26.			
Contract: (through Department of Public Works) Laurent Giroux, St. Casimir, Que., \$257,575; payments, \$215,508.81.			
Architect's fees: Gaston Amyot, Quebec, \$5,672.16; to date, \$12,535.96.			
St. Jean, Que.—Science Service Laboratory.....		50,000 00	49,237 01
Contract: (through Department of Public Works) Lemieux & Frere Enrg., St. Jean, Que., \$149,875; payments, \$47,520.			
Ottawa, Ont.—Greenhouse and Headerhouse.....		3,000 00	2,631 00
Expenditures on this project to date were \$113,542.40.			
Contract (1950-51): (through Department of Public Works) George A. Crain & Sons, Ltd., Ottawa, \$85,931.40; final payment, \$500.			
Projects under \$5,000		1,000 00	
Chatham, Ont.—Science Service Laboratory.....		75,000 00	41,996 89
Expenditures on this project to date were \$42,146.89.			
Contract: (through Department of Public Works) Dinsmore Construction Ltd., Windsor, Ont., \$275,907; payments, \$31,140.			
Architect's fees: Joseph W. Storey, Chatham, Ont., \$8,277.21.			
Harrow, Ont.—Science Service Laboratory		15,500 00	15,499 62
Contract: John A. Munger, Harrow, Ont., \$14,892.62; payment in full.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
London, Ont.—Science Service Laboratory.....		127,500 00	127,028 49
Expenditures on this project to date were \$1,045,104.55.			
Contract (1949-50): (through Department of Public Works) Dinsmore-McIntire Ltd., Windsor, Ont., \$903,948.19; payments, including final payment, \$56,418.25.			
Contract (1950-51): G. M. Gest Limited, Toronto; \$6,780; payments, including final payment, \$1,288.20.			
Contract (1950-51): G. M. Gest Limited, Toronto, \$20,349.42; payments, including final payment, \$14,338.80.			
Contract: J. V. McDonnell, London, Ont., \$28,830; payment in full.			
Greenhouse and Headerhouse.....		78,000 00	17,565 43
Contract: (through Department of Public Works) Putherbough Construction Co. Ltd., London, Ont., \$124,900; payments, \$12,590.46.			
Winnipeg, Man.—Science Service Laboratory.....		15,000 00	8,492 00
Expenditures on this project to date were \$14,625. Architect's fees: Moody & Moore, Winnipeg, \$8,492; to date \$14,625.			
Lethbridge, Alta.—Greenhouse and Headerhouse....		17,500 00	16,550 00
Contract: Lord and Burnham Co., Limited, St. Catharines, Ont., \$11,890; payment in full.			
Projects under \$5,000		1,000 00	1,000 00
Total Acquisition or Construction, etc....	1,085,000 00	1,085,000 00	810,335 98
A Acquisition of Equipment..... (16)	164,545 00	164,545 00	95,735 60
	<u>\$1,249,545 00</u>	<u>\$1,249,545 00</u>	<u>\$ 906,071 58</u>
A Included the purchase of 1 car at a net cost of \$1,643; 1 truck at a net cost of \$1,851.70; 1 autoclave, \$1,024; 1 copying apparatus, \$3,265; 3 spectrophotometers, \$2,402.18; 10 cameras, \$3,083.29; 25 microscopes, \$13,072.44; 4 refrigerators, \$2,467.90.			

Votes 7 and 652 Animal and Poultry Pathology—Operation and Maintenance

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1) 309,310 00	301,310 00	300,062 55
Travelling Expenses	(5) 10,350 00	10,350 00	9,314 33
Freight, Express and Cartage	(6) 3,460 00	3,960 00	3,950 20
Postage	(7) 900 00	900 00	419 05
Telephones and Telegrams	(8) 900 00	1,260 00	1,255 01
Printing of Reports and Bulletins	(9) 3,000 00	3,000 00	1,145 23
Office Stationery and Equipment	(11) 6,500 00	6,500 00	5,820 35
Supplies and Materials	(12) 49,100 00	58,300 00	58,256 61
Repairs and Upkeep of Buildings and Works.....	(14) 14,475 00	10,605 00	8,967 52
Rentals of Building Space and Land.....	(15) 3,550 00	3,760 00	3,751 22
Repairs and Upkeep of Equipment	(17) 2,550 00	3,000 00	2,976 88
Public Utility Services	(19) 800 00	800 00	466 13
Unemployment Insurance Contributions	(21) 500 00	500 00	276 14
Miscellaneous	(22) 1,690 00	2,840 00	2,816 41
	<u>\$ 407,085 00</u>	<u>\$ 407,085 00</u>	<u>\$ 399,477 63</u>

This vote was provided for expenditures in connection with research and experimental studies of animal and poultry diseases, related investigations and laboratory diagnoses, and the manufacture of relevant biological products.

Wages of labourers and casual employees amounted to \$67,545.11.

Votes 8 and 653 Animal and Poultry Pathology—Construction or Acquisition of Buildings, Works, Land and New Equipment

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition or Construction of Buildings, Works and Land	(13)	16,960 00		
Hull, Que.—				
Paddock and Poultry Building			4,100 00	
Poultry Disease Laboratory			20,000 00	19,859 47
Projects under \$5,000			5,050 00	1,356 20
Lethbridge, Alta.—				
Completion of Incinerator and Post-mortem Building			1,900 00	1,866 50
Projects under \$5,000			2,675 00	1,716 95
Vancouver, B.C.—Projects under \$5,000.....			3,235 00	2,939 99
Total Acquisition or Construction, etc....		16,960 00	36,960 00	27,739 11
A Acquisition of Equipment	(16)	103,755 00	83,755 00	71,425 40
		<u>\$ 120,715 00</u>	<u>\$ 120,715 00</u>	<u>\$ 99,164 51</u>

A Included the purchase of 1 car at a net cost of \$1,703.64; 3 electric generating plants, \$15,889.11; 4 microscopes, \$2,081.64; 6 centrifuges, \$4,035.60; 1 precision apparatus, \$1,507; 1 ultracentrifuge, \$4,807.97; 1 freeze dryer, \$3,450; 1 oscillator, \$1,850; 40 calves, \$5,734.20.

Revenues arising from services provided through the above expenditures amounted to \$5,564.98 from sale of live stock.

Vote 9 Bacteriology and Dairy Research

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages		128,317 00	129,317 00	129,317 00
Allotted from Vote 131, Salaries, etc.		3,600 00	3,600 00	3,402 06
	(1)	131,917 00	132,917 00	132,719 06
Travelling Expenses	(5)	8,500 00	6,500 00	4,838 90
Freight, Express and Cartage	(6)	350 00	350 00	159 38
Postage	(7)	50 00	50 00	25 00
Telephones and Telegrams	(8)	100 00	100 00	49 53
Printing of Reports and Bulletins	(9)	900 00	900 00	545 00
Office Stationery, Equipment and Reference Books....	(11)	2,100 00	2,100 00	1,479 24
Supplies and Materials	(12)	9,000 00	9,000 00	8,941 35
A Acquisition of Equipment	(16)	4,930 00	5,930 00	5,745 30
Repairs and Upkeep of Equipment	(17)	600 00	600 00	385 28
Unemployment Insurance Contributions	(21)	60 00	60 00	48 62
Miscellaneous	(22)	550 00	550 00	470 55
		<u>\$ 159,057 00</u>	<u>\$ 159,057 00</u>	<u>\$ 155,407 21</u>

This vote was provided for expenditures in connection with bacteriological research in crop production, milk production, the processing and manufacturing of dairy products, the preservation of foodstuffs and the use of agricultural products as well as the maintenance of standards of these products.

A Included the purchase of 1 microscope, \$1,380; 2 autoclaves, \$1,508.75.

Vote 10 Botany and Plant Pathology—Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1)	1,076,329 00	1,076,329 00	1,029,626 64
Travelling Expenses	(5)	100,000 00	90,600 00	82,407 98
Freight, Express and Cartage	(6)	5,200 00	5,200 00	4,233 08
Postage	(7)	750 00	1,350 00	1,349 85
Telephones and Telegrams	(8)	5,160 00	5,160 00	3,106 19
Printing of Reports and Bulletins	(9)	19,500 00	19,500 00	11,041 22
Office Stationery, Reference Books and Equipment.....	(11)	35,500 00	35,500 00	28,383 61
Supplies and Materials	(12)	45,760 00	53,770 00	53,767 31
Repairs and Upkeep of Buildings and Works	(14)	18,440 00	19,230 00	19,208 45
Rental of Land and Building Space	(15)	9,005 00	9,005 00	7,273 35
Repairs and Upkeep of Equipment.....	(17)	23,543 00	23,543 00	22,869 25
Public Utility Services	(19)	1,000 00	1,000 00	332 82
Unemployment Insurance Contributions	(21)	300 00	300 00	271 91
Miscellaneous	(22)	5,065 00	5,065 00	4,875 87
		<u>\$1,345,552 00</u>	<u>\$1,345,552 00</u>	<u>\$1,268,747 53</u>

This vote was provided for expenditures in connection with (a) experimentation and research in botanical and plant pathological problems to reduce, and if possible eliminate, losses incident to disease in agricultural crops and forest trees, and (b) the development and maintenance of the Arboretum and Botanic Garden at Ottawa.

Wages of labourers and casual employees amounted to \$110,679.05.

Revenues arising from services provided through the above expenditures amounted to \$4,260.89 and included rentals, \$2,216.60 and sale of produce, \$1,693.95.

Votes 11 and 654 Botany and Plant Pathology—Construction or Acquisition of Buildings, Works, Land and New Equipment

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition or Construction of Buildings and Works...	(13)	97,600 00		
Charlottetown, P.E.I.—Projects under \$5,000			4,200 00	4,198 81
Fredericton, N.B.—				
Greenhouse and Heating System			17,000 00	16,993 00
Contract: Lord and Burnham Co., Limited, St. Catharines, Ont., \$16,960; payment in full.				
Projects under \$5,000			2,000 00	999 06
Ottawa, Ont.—				
Freight Elevator			5,900 00	4,300 00
Projects under \$5,000			7,500 00	6,856 39
St. Catharines, Ont.—Greenhouse			5,400 00	5,368 00
Contract: Lord and Burnham Co., Limited, St. Catharines, Ont., \$5,100; payment in full.				
Harrow, Ont.—Projects under \$5,000			1,200 00	1,200 00
Winnipeg, Man.—Projects under \$5,000			6,700 00	6,646 55
Edmonton, Alta.—Fieldhouse			10,100 00	10,096 85
Contract: R. H. Rae & Sons, Ltd., Edmonton, \$9,950; payment in full.				
Summerland, B.C.—				
Extension to Laboratory			4,800 00	4,799 84
Expenditures on this project to date were \$20,762.03.				
Purchase of Land			6,300 00	6,132 80
Greenhouse			26,000 00	26,000 00
Contract: Lord and Burnham Co., Limited, St. Catharines, Ont., \$26,000; payment in full.				
Vancouver, B.C.—Projects under \$5,000.....			500 00	487 13
Total Acquisition or Construction, etc.		97,600 00	97,600 00	94,078 43
A Acquisition of Equipment	(16)	95,300 00	95,300 00	80,695 75
		<u>\$ 192,900 00</u>	<u>\$ 192,900 00</u>	<u>\$ 174,774 18</u>

A Included the purchase of 3 cars at a net cost of \$5,816.74; 3 trucks at a net cost of \$5,633.44; 6 refrigerators, \$3,073; 12 cameras, \$2,305.50; 14 microscopes, \$7,472.48; 2 manometricians, \$2,714.24; 51 herbarium cases, \$11,422.13; 2 autoclaves, \$1,673.28; 2 sterilizers, \$1,038.15.

Vote 12 Agricultural Chemistry—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	396,335 00	396,335 00	396,335 00
Allotted from Vote 131, Salaries, etc.	25,000 00	25,000 00	24,270 43
	(1) 421,335 00	421,335 00	420,605 43
Travelling Expenses	(5) 10,000 00	10,000 00	7,168 64
Freight, Express and Cartage	(6) 2,000 00	2,000 00	1,515 01
Postage	(7) 275 00	300 00	300 00
Telephones and Telegrams	(8) 1,000 00	1,000 00	172 43
Printing of Reports and Bulletins	(9) 2,000 00	2,000 00	1,135 73
Office Stationery and Equipment	(11) 9,000 00	9,000 00	6,708 36
Supplies and Materials	(12) 63,000 00	70,500 00	70,260 13
Repairs and Upkeep of Buildings and Works	(14) 8,000 00	5,000 00	3,534 68
Repairs and Upkeep of Equipment	(17) 10,000 00	5,475 00	3,352 69
Unemployment Insurance Contributions	(21) 300 00	300 00	265 13
Miscellaneous	(22) 1,500 00	1,500 00	1,426 39
	<u>\$ 528,410 00</u>	<u>\$ 528,410 00</u>	<u>\$ 516,444 62</u>

This vote was provided for expenditures in connection with research in the chemistry of animal and plant nutrition, food processing and preservation, soils and fertilizers, and the processing of field and horticultural crops.

Wages of labourers and casual employees amounted to \$36,548.07.

Vote 13 Agricultural Chemistry—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings and Works			
Ottawa, Ont.—Addition to Vitamin Assay Laboratory (13)	14,800 00	19,300 00	19,248 67
A Acquisition of Equipment	(16) 44,000 00	39,500 00	37,582 87
	<u>\$ 58,800 00</u>	<u>\$ 58,800 00</u>	<u>\$ 56,831 54</u>

A Included the purchase of 1 milk tester, \$2,791.50; 1 spectrophotometer, \$1,260; 1 water still, \$1,066.79; 1 temperature controller, \$3,075.35; 2 X-ray diffraction tubes, \$1,071; 1 manometric apparatus, \$2,095.79.

Vote 14 Agricultural Entomology—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 1,297,480 00	1,297,480 00	1,209,032 18
Travelling Expenses	(5) 130,752 00	130,752 00	112,196 89
Freight, Express and Cartage	(6) 9,590 00	9,590 00	6,689 79
Postage	(7) 1,700 00	1,800 00	1,741 34
Telephones and Telegrams	(8) 7,854 00	7,854 00	5,757 22
Printing of Reports and Bulletins	(9) 19,000 00	8,000 00	6,037 77
Office Stationery, Reference Books and Equipment	(11) 26,150 00	29,850 00	29,781 07
Supplies and Materials	(12) 84,069 00	91,269 00	90,048 61
Repairs and Upkeep of Buildings and Works	(14) 19,619 00	19,619 00	18,191 10
Rental of Building Space and Land	(15) 17,902 00	17,902 00	13,243 65
Repairs and Upkeep of Equipment	(17) 33,170 00	33,170 00	31,475 58
Rental of Equipment	(18) 1,000 00	1,100 00	1,072 23
Public Utility Services	(19) 2,625 00	5,525 00	5,444 03
Unemployment Insurance Contributions	(21) 2,200 00	2,200 00	779 34
Miscellaneous	(22) 10,123 00	7,123 00	5,719 63
	<u>\$1,663,234 00</u>	<u>\$1,663,234 00</u>	<u>\$1,537,210 43</u>

This vote was provided for expenditures incurred in devising methods for controlling insect pests in order to protect agricultural and industrial products against damage and loss.

Revenues arising from services provided through the above expenditures amounted to \$7,869.94 and included rentals, \$5,380.94.

Vote 15 Agricultural Entomology—Construction or Acquisition of Buildings, Works, Land and New Equipment

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition or Construction of Buildings and Works...	(13)	60,900 00		
Kentville, N.S.—Projects under \$5,000			1,000 00	136 05
Fredericton, N.B.—Projects under \$5,000			800 00	798 23
Belleville, Ont.—				
Architect's Fees			4,100 00	600 00
Greenhouse and Headerhouse			45,900 00	45,811 25
Contract: Lord and Burnham Co., Limited, St. Catharines, Ont., \$17,378; payment in full.				
Contract: St. Lawrence Contracting Co., Belleville, Ont., \$24,574; payment in full.				
Projects under \$5,000			7,000 00	6,894 71
Marmora, Ont.—Projects under \$5,000			200 00	
Simcoe, Ont.—Projects under \$5,000			150 00	98 26
Brandon, Man.—Projects under \$5,000			500 00	500 00
Summerland, B.C.—Projects under \$5,000			1,250 00	1,248 67
Total Acquisition or Construction, etc. ...		60,900 00	60,900 00	66,087 17
A Acquisition of Equipment	(16)	122,079 00	122,079 00	120,534 71
		<u>\$ 182,979 00</u>	<u>\$ 182,979 00</u>	<u>\$ 176,621 88</u>

A Included the purchase of 7 cars at a net cost of \$11,919.59; 4 trucks at a net cost of \$7,786.73; 3 jeeps, \$5,760.27; 1 tractor, \$1,580; 6 trailers, \$3,378.40; 10 cameras, \$2,273.66; 41 microscopes, \$20,238.29; 12 refrigerators, \$5,250.75; 1 autoclave, \$1,260; 13 insect cabinets, \$4,552.84; 13 hygrothermographs, \$1,661.37; 1 sprayer, \$2,335.49; 2 balances, \$1,088.57.

Vote 16 Forest Entomology—Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1)	830,885 00	830,885 00	792,497 71
Travelling Expenses	(5)	126,065 00	126,065 00	93,390 43
Freight, Express and Cartage	(6)	4,140 00	4,140 00	4,012 73
Postage	(7)	2,200 00	3,350 00	3,328 05
Telephones and Telegrams	(8)	4,000 00	4,000 00	3,030 90
Printing of Reports and Bulletins.....	(9)	25,000 00	14,550 00	8,087 10
Office Stationery, Equipment and Reference Books	(11)	17,230 00	25,130 00	25,041 73
Supplies and Materials	(12)	81,155 00	90,455 00	90,268 10
Repairs and Upkeep of Buildings and Works	(14)	7,770 00	7,770 00	6,385 98
Rental of Land and Building Space	(15)	2,340 00	2,340 00	323 34
Repairs and Upkeep of Equipment	(17)	21,030 00	23,730 00	23,668 18
Rental of Equipment	(18)	15,000 00	500 00	35 00
Public Utility Services	(19)	8,000 00	11,900 00	11,867 21
Unemployment Insurance Contributions	(21)	200 00	200 00	141 26
Miscellaneous	(22)	8,432 00	8,432 00	3,368 49
		<u>\$1,153,447 00</u>	<u>\$1,153,447 00</u>	<u>\$1,065,446 21</u>

This vote was provided for expenditures in connection with research in the control or eradication of insect pests attacking forests and forest products.

Votes 17 and 655 Forest Entomology—Construction or Acquisition of Buildings, Works, Land and New Equipment

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition or Construction of Buildings and Works...	(13)	233,305 00		
Halifax, N.S.—				
Laboratory			40,000 00	26,101 10
Contract: H. H. Stevens Construction Ltd., Truro, N.S., \$24,759.10; payment in full.				
Projects under \$5,000			2,000 00	
Fredericton, N.B.—Insectary			15,000 00	1,000 00
Sault Ste. Marie, Ont.—				
Black Sturgeon Lake Field Station			6,800 00	6,798 38
Expenditures on this project to date were \$15,798.38.				
Cedar Lake Field Station			7,825 00	7,774 42
Expenditures on this project to date were \$22,773.79.				
Southern Ontario Ranger Cabins			10,100 00	10,050 00
Expenditures on this project to date were \$21,635.				
Insect Diseases Laboratory			85,000 00	5,077 44
Projects under \$5,000			5,730 00	5,670 07
Winnipeg, Man.—				
Insectary			15,000 00	14,995 80
Contract: Fortier & Drouin, Norwood, Man., \$14,432; payment in full.				
Projects under \$5,000			4,000 00	2,463 03
Vernon, B.C.—				
Laboratory			5,000 00	
Insectary			10,000 00	
Projects under \$5,000			3,000 00	
Victoria, B.C.—				
Garage and Warehouse			15,000 00	1,175 04
Projects under \$5,000			2,850 00	2,847 63
Total Acquisition or Construction, etc. ...		233,305 00	227,305 00	83,952 91
A Acquisition of Equipment	(16)	84,525 00	90,525 00	88,247 93
		<u>\$ 317,830 00</u>	<u>\$ 317,830 00</u>	<u>\$ 172,200 84</u>

A Included the purchase of 1 car at a net cost of \$1,599.45; 8 trucks at a net cost of \$17,731.53; 2 trailer coaches, \$3,300; 4 trailers, \$6,696.80; 3 jeeps, \$7,775.88; 12 microscopes, \$7,721.43; 5 cameras, \$1,095.52; 4 boats, \$1,089; 1 storage cabinet, \$2,026; 1 spray, \$2,653; 1 micro forge, \$1,408.89; 9 insect cabinets, \$1,617.30.

Vote 18 Plant Protection—Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1)	563,179 00	563,179 00	540,952 36
Travelling Expenses	(5)	103,500 00	101,500 00	74,032 47
Express, Freight and Cartage	(6)	1,500 00	1,500 00	989 68
Postage	(7)	1,000 00	1,000 00	985 70
Telephones and Telegrams	(8)	5,000 00	5,000 00	4,282 85
Office Stationery and Supplies	(11)	28,000 00	28,000 00	16,522 14
Supplies and Materials	(12)	4,000 00	4,000 00	3,713 38
Repairs and Upkeep of Buildings and Works.....	(14)	1,000 00	1,000 00	493 43
Rental of Building Space	(15)	2,500 00	2,500 00	1,778 75
Repairs and Upkeep of Equipment	(17)	12,700 00	14,700 00	14,016 34
Unemployment Insurance Contributions	(21)	700 00	700 00	431 99
Miscellaneous	(22)	1,040 00	1,040 00	678 34
		<u>\$ 724,119 00</u>	<u>\$ 724,119 00</u>	<u>\$ 658,877 43</u>

This vote was provided for expenditures in connection with the enforcement of the Destructive Insect and Pest Act and regulations made thereunder in respect of the import and export of plants and plant products and the eradication or control of foreign insect pests and plant diseases when infestation has taken place in Canada.

Wages of labourers and casual employees amounted to \$9,171.57.

Revenues arising from services provided through the above expenditures amounted to \$7,036.40 and included fumigation fees, \$5,828.02.

Vote 19 Plant Protection—Construction or Acquisition of Buildings, Works, Land and New Equipment

		Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings and Works...				
Saint John, N.B.—Fumigation Building	(13)	40,000 00	39,000 00	5 88
A Acquisition of Equipment	(16)	14,400 00	15,400 00	15,144 65
		<u>\$ 54,400 00</u>	<u>\$ 54,400 00</u>	<u>\$ 15,150 53</u>

A Included the purchase of 8 cars at a net cost of \$13,127.29; 1 truck at a net cost of \$1,505.90.

EXPERIMENTAL FARMS SERVICE

Vote 20 Experimental Farms Service Administration

		Estimates	Allotments	Expenditures
Salaries	(1)	140,210 00	140,210 00	119,876 64
Travelling Expenses	(5)	5,000 00	5,000 00	1,844 80
Postage	(7)	425 00	300 00	210 00
Telephones and Telegrams	(8)	150 00	150 00	148 09
Printing	(9)	7,000 00	7,000 00	6,624 57
Stationery and Office Equipment	(11)	5,000 00	5,000 00	5,000 00
Supplies and Materials	(12)	2,200 00	2,975 00	2,522 44
Acquisition of Equipment	(16)	1,000 00	1,000 00	994 75
Repairs and Upkeep of Equipment	(17)	500 00	150 00	101 25
Miscellaneous	(22)	700 00	400 00	188 79
		<u>\$ 162,185 00</u>	<u>\$ 162,185 00</u>	<u>\$ 137,511 33</u>

Vote 21 Central Experimental Farm—Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	1,277,754 00	1,277,754 00	1,257,844 64
Allowances	(2)		600 00	516 16
Professional Services	(4)		1,000 00	909 55
Travelling Expenses	(5)	74,100 00	74,100 00	64,932 23
Freight, Express and Cartage	(6)	7,155 00	7,555 00	7,532 50
Postage	(7)	2,200 00	2,200 00	69 94
Telephones and Telegrams	(8)	2,995 00	2,995 00	1,491 79
Printing	(9)	75,000 00	56,460 00	27,247 84
Stationery and Office Equipment	(11)	25,000 00	34,000 00	33,726 29
Supplies and Materials	(12)	135,250 00	135,250 00	131,039 71
Feed	(12)	62,500 00	62,500 00	61,693 66
Repairs and Upkeep of Buildings and Works	(14)		6,800 00	6,582 08
Rents and Taxes	(15)	685 00	1,425 00	1,423 59
Repairs and Upkeep of Equipment	(17)	16,850 00	16,850 00	15,705 39
Miscellaneous	(22)	7,185 00	7,185 00	5,774 81
		<u>\$1,686,674 00</u>	<u>\$1,686,674 00</u>	<u>\$1,616,490 18</u>

Wages of labourers and casual employees amounted to \$419,296.34.

Revenues arising from services provided through the above expenditures amounted to \$92,386.55 and included sale of produce, \$48,957.03; sale of live stock, \$38,195.22, and rentals, \$4,286.45.

Votes 22 and 656 Central Experimental Farm—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings and Works.... (13)	199,700 00		
Ottawa, Ont.—			
Addition to Dairy Building		110,000 00	98,603 59
Contract: (through Department of Public Works)			
Doran Construction Co. Ltd., Ottawa, \$225,979;			
payments, \$97,760.34.			
Sewer Extension and Tank Installation.....		16,000 00	14,044 01
Contract: (through Department of Public Works)			
Taggart Construction Ltd., Ottawa, \$13,961.55;			
payment in full.			
Road Surfacing		13,910 00	13,903 95
Contract: Dibblee Construction Company Limited,			
Ottawa, \$13,903.95; payment in full.			
Vitamin Assay Laboratory and Equipment.....		2,500 00	94 38
Double Deck Poultry House.....		21,760 00	19,551 35
Contract: (through Department of Public Works)			
Sirotek Construction Ltd., Ottawa, \$19,588;			
payments, \$19,551.35.			
Extension to Warehouse		1,040 00	
Projects under \$5,000		7,600 00	6,011 25
Expenditures for fireproofing old garage to date			
were \$6,399.82.			
Contract (1950-51): George A. Crain & Sons,			
Ottawa, \$6,302; final payment, \$200.			
Total Acquisition or Construction, etc. ..	199,700 00	172,810 00	152,208 53
A Acquisition of Equipment..... (16)	85,919 00	112,809 00	87,461 55
	<u>\$ 285,619 00</u>	<u>\$ 285,619 00</u>	<u>\$ 239,670 08</u>

A Included the purchase of 6 cars at a net cost of \$11,134.23; 3 trucks at a net cost of \$4,205.75; 4 tractors at a net cost of \$2,625.20; 11 scales, \$3,592.96; 1 jeep, \$1,718.50; 1 separator, \$3,523.50; 1 clarifier, \$1,939.50; 1 harvester, \$2,311.25; 1 refrigerator, \$1,443.70; 1 saw, \$1,132.50; 3 spectrophotometers, \$2,115.68; 1 hot water circulating unit, \$2,937; 5 pumps, \$1,134.54.

Vote 23 Branch Farms and Stations and Illustration Stations—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 3,436,051 00	3,436,051 00	3,358,451 77
Allowances	(2) 31,350 00	31,350 00	16,978 00
Professional Services	(4) 5,000 00	5,000 00	4,971 67
Travelling Expenses	(5) 169,265 00	169,265 00	128,800 17
Freight, Express and Cartage	(6) 41,885 00	41,885 00	30,167 78
Postage	(7) 14,135 00	14,135 00	9,607 89
Telephones and Telegrams	(8) 14,790 00	14,790 00	13,088 38
Printing	(9) 94,025 00	49,725 00	17,975 97
Stationery and Office Equipment	(11) 59,975 00	78,275 00	78,032 46
Supplies and Materials	(12) 407,162 00	421,162 00	420,997 30
Feed	(12) 160,581 00	160,581 00	153,998 71
Repairs and Upkeep of Buildings and Works	(14) 16,000 00		15,719 37
Rents and Taxes	(15) 77,556 00	78,756 00	78,549 53
Repairs and Upkeep of Equipment	(17) 110,015 00	117,115 00	117,066 58
Unemployment Insurance Contributions	(21) 700 00		671 29
Miscellaneous	(22) 65,288 00	47,288 00	32,705 99
	<u>\$4,682,078 00</u>	<u>\$4,682,078 00</u>	<u>\$4,477,782 86</u>

This vote was provided for expenditures in connection with the maintenance and operation of 28 branch farms and stations, 3 laboratories, 1 pilot fibre flax mill, 17 sub-stations and 219 illustration stations, the latter being located on privately owned farms throughout Canada, the owners of which have entered into co-operative agreements with the Department to carry on specified work under direction.

Wages of labourers and casual employees amounted to \$1,454,507.35.

Educational leave at half pay from October 1 to March 31 was granted to A. E. Barrett under authority of P.C. 8/3600, August 13, 1948.

Shares of a value of \$300 in the Bonaventure Electricity Co-operative, New Carlisle, Que., in connection with the supplying of electricity for the Caplan, Que., sub-station are held in the custody of the Minister of Finance.

Revenues arising from services provided through the above expenditures amounted to \$507,426.42 and included sale of produce, \$273,845.03; sale of live stock, \$165,920.02 and rentals, \$53,629.16.

Votes 24 and 657 Branch Farms and Stations and Illustration Stations—Construction or Acquisition of Buildings, Works, Land and New Equipment

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition or Construction of Buildings and Works... (13)	1,098,993 00		
<i>Newfoundland</i>			
St. John's—			
Construction of cottage for farm foreman.....		9,800 00	9,800 00
Projects under \$5,000.....		5,000 00	5,000 00
<i>Nova Scotia</i>			
Kentville—			
Surfacing Roads		15,000 00	14,999 70
Contract: Standard Paving Maritime Limited, Halifax, \$14,999.70; payment in full.			
Nappan—			
Fireproof Garage		33,700 00	7,859 96
Expenditures on this project to date were \$8,144.57.			
Contract: Rhodes & Curry Limited, Amherst, N.S., \$31,600; payments, \$5,797.62.			
Completion of Office and Laboratory Building.....		20,000 00	20,000 00
Expenditures on this project to date were \$75,925.78.			
Contract (1950-51): (through Department of Public Works) Kenney Construction Co. Ltd., Yarmouth, N.S., \$66,585.84; payments, including final payment, \$13,839.09.			
Projects under \$5,000.....		3,240 00	
<i>Prince Edward Island</i>			
Charlottetown—			
Completion of Road Surfacing.....		8,000 00	7,999 88
Expenditures on this project to date were \$17,999.88.			
Contract: Island Construction Limited, Charlotte- town, \$7,977.48; payment in full.			
Completion of Office Extension.....		5,000 00	4,996 00
Expenditures on this project to date were \$15,995.95.			
Projects under \$5,000.....		2,000 00	1,999 68

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>New Brunswick</i>			
Fredericton—			
Machine Shop and Garage		2,400 00	2,399 74
Expenditures on this project to date were \$10,399.74.			
Underdrainage		5,000 00	4,999 61
Completion of Installation of Refrigeration Equipment		9,000 00	8,999 86
Expenditures on this project to date were \$20,189.86.			
Contract: Industrial Insulators Limited, Saint John, N.B., \$8,950; payment in full.			
Construction of Greenhouse.....		15,600 00	15,599 55
Contract: Lord and Burnham Co., Limited, St. Catharines, Ont., \$13,705; payment in full.			
Projects under \$5,000.....		4,000 00	3,999 80
Alma—			
Greenhouse		5,000 00	4,999 80
Projects under \$5,000.....		4,000 00	3,999 85
<i>Quebec</i>			
Ste. Anne de la Pocatiere—			
Completion of Office and Laboratory Building.....		45,000 00	42,180 07
Expenditures on this project to date were \$63,786.81.			
Contract: (through Department of Public Works) Ivanhoe Bosse Enrg., Sayabec Station, Que., \$40,178.15; payment in full.			
Purchase of Sirois Farm.....		11,430 00	11,430 00
Projects under \$5,000.....		9,200 00	9,079 30
Lennoxville—			
Construction of Office and Laboratory Building....		100,525 00	92,416 43
Expenditures on this project to date were \$92,587.62.			
Contract: (through Department of Public Works) J. M. Jeanson Limitee, Sherbrooke, Que., \$90,255.70; payment in full.			
Greenhouse for Soil Work.....		13,850 00	13,738 01
Contract: Lord and Burnham Co., Limited, St. Catharines, Ont., \$13,150; payment in full.			
Water Pipe-line		12,775 00	12,760 51
Contract: J. S. Mitchell, Sherbrooke, Que., \$5,842.82; payment in full.			
Contract: Peter Walters, Lennoxville, Que., \$5,427.94; payment in full.			
Replacing Beef Barn.....		10,500 00	10,499 88
Completion of Loose Housing Barn.....		600 00	600 00
Projects under \$5,000.....		1,800 00	1,797 63
L'Assomption—			
Extension to Office.....		73,000 00	69,706 65
Expenditures on this project to date were \$69,870.73.			
Contract: (through Department of Public Works) Poudrier & Boulet, Ltée., Quebec, \$69,306; payments, \$68,806.			
Completion of Greenhouse—Dutch Elm Disease...		4,600 00	4,598 28
Expenditures on this project to date were \$13,398.28.			
Contract (1950-51): Lord and Burnham Co., Limited, St. Catharines, Ont., \$12,260; payments, including final payment, \$3,460.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>Quebec—Concluded</i>			
Caplan—			
Completion of Double House.....		2,200 00	2,200 00
Expenditures on this project to date were \$13,700.			
Completion of Office Building.....		800 00	800 00
Expenditures on this project to date were \$8,300.			
Projects under \$5,000.....		6,100 00	6,100 00
<i>Ontario</i>			
Harrow—Projects under \$5,000.....		2,200 00	2,199 19
Delhi—Construction of Office and Laboratory Building		80,300 00	30,767 92
Expenditures on this project to date were \$30,887.92.			
Contract: (through Department of Public Works)			
Olmsted & Parker Construction Co., Hamilton, Ont., \$70,900; payments, \$29,196.			
Woodslee—			
Small Greenhouse		5,000 00	5,000 00
Projects under \$5,000.....		1,500 00	1,499 74
Kapuskasing—Construction of Implement Shed.....		5,450 00	3,849 13
<i>Manitoba</i>			
Morden—			
Extension to Office Building.....		32,260 00	32,259 42
Expenditures on this project to date were \$32,347.21.			
Contract: (through Department of Public Works)			
Brooklands Construction Co. Ltd., Winnipeg, \$28,839.16; payment in full.			
Linking up Water Supply System.....		18,100 00	9,122 73
Projects under \$5,000.....		5,698 00	4,807 56
Brandon—			
Brooder and Battery Laying House.....		17,600 00	15,234 37
Water Supply		18,500 00	15,109 27
Contract: Pearson Construction Company Limited, Brandon, Man., \$8,770; payments, \$4,650.			
Projects under \$5,000.....		700 00	690 00
Melita—Projects under \$5,000.....		500 00	453 43
<i>Saskatchewan</i>			
Saskatoon—Projects under \$5,000.....		600 00	577 50
Indian Head—			
Completion of Office and Laboratory Building.....		20,000 00	15,526 22
Expenditures on this project to date were \$78,301.91.			
Contract (1950-51): (through Department of Public Works) Bird Construction Co. Ltd., Regina, \$74,377.76; payments, including final payment, \$13,892.18.			
Poultry House		6,000 00	5,195 87
Contract: Hunter & Blair, Indian Head, Sask., \$5,195.87; payment in full.			
Indian Head Forest Nursery Station—			
Completion of Water Main Project.....		5,000 00	916 73
Freezing Unit and Power Line.....		6,615 00	6,262 00
Contract: Tenney Engineering Incorporated, Newark, N.J., \$5,820; payment in full.			
Projects under \$5,000.....		4,000 00	1,252 70
Melfort—			
Construction of Field Husbandry and Cereal Building		10,000 00	9,980 46
Completion of Office Building.....		30,409 00	30,403 79
Expenditures on this project to date were \$35,911.79.			

<i>Saskatchewan—Concluded</i>	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Contract (1950-51): P. W. Graham & Sons, Moose Jaw, Sask., \$35,582.10; payments, including final payment, \$30,074.10.			
Completion of Cottages.....		3,060 00	3,059 40
Expenditures on this project to date were \$19,596.			
Contract (1950-51): P. W. Graham & Sons, Moose Jaw, Sask., \$19,596; payments, including final payment, \$3,059.40.			
Projects under \$5,000.....		4,050 00	4,050 00
Scott—Completion of Cow Barn Extension.....		3,000 00	3,000 00
Expenditures on this project to date were \$13,000.			
Sutherland—			
Greenhouse and Potting Shed.....		11,000 00	11,000 00
Expenditures on this project to date were \$24,845.91.			
Concrete Roof on Storage Cellar.....		6,000 00	5,787 19
Projects under \$5,000.....		1,000 00	
Swift Current—			
Major Repairs to Roads.....		6,000 00	5,028 30
Completion of Sewage Disposal System.....		10,500 00	
Freezer and Temperature Control Room for Turkey Nutrition Laboratory		5,800 00	5,799 41
Turkey Rearing House		6,500 00	6,499 82
Swift Current Soils Laboratory—			
Addition to Soils Laboratory Building.....		35,000 00	28,391 68
Expenditures on this project to date were \$37,510.55.			
Contract (1950-51): (through Department of Public Works) Walter J. Burden Ltd., Swift Current, Sask., \$35,483.70; payments, including final payment, \$26,572.87.			
Projects under \$5,000.....		4,000 00	3,019 74
<i>Alberta</i>			
Lethbridge—			
Completion of Dairy Barn, Steer Feeding and Sheep Feeding Units		21,850 00	21,800 40
Expenditures on these projects to date were \$83,720.32.			
Live Stock Pens and Corrals.....		9,500 00	9,430 46
Remodelling Old Dairy Barn.....		3,500 00	3,360 95
Hard Surfacing Roads.....		4,000 00	3,937 61
Completion of Field Workshop.....		6,500 00	6,444 49
Expenditures on this project to date were \$13,539.40.			
Projects under \$5,000.....		12,970 00	12,599 38
Lacombe—Greenhouse and Headerhouse.....		11,574 00	11,574 00
Contract: Lord and Burnham Co., Limited, St. Catharines, Ont., \$10,472.60; payment in full.			
Beaverlodge—			
Completion of Water and Sewage System.....		15,000 00	14,252 74
Expenditures on this project to date were \$29,067.13.			
Contract: Lee Beilman & Van de Castele, Beaverlodge, Alta., \$9,349.84; payment in full.			
Purchase of Land.....		10,000 00	10,000 00
Projects under \$5,000.....		1,000 00	1,000 00
Manyberries—			
Completion of Evanson House.....		2,000 00	1,959 56
Projects under \$5,000.....		2,000 00	2,000 00
Fort Vermilion—			
Cottage for Technical Officer.....		6,500 00	6,473 15
Projects under \$5,000.....		5,450 00	5,447 89
Scandia—Projects under \$5,000.....		250 00	211 56

	Estimates	Allotments	Expenditures
<i>British Columbia</i>			
Summerland—Projects under \$5,000.....		12,850 00	12,817 01
Kelowna—Projects under \$5,000.....		350 00	348 53
Agassiz—			
Completion of Road Surfacing.....		2,715 00	2,687 50
Expenditures on this project to date were \$7,183.50.			
Completion of Loose Housing Barn.....		297 00	296 07
Expenditures on this project to date were \$10,294.41.			
Saanichton—			
Control Temperature Building for Bulb Research..		9,000 00	8,999 93
Expenditures on this project to date were \$17,557.36.			
Office Extension and Heating.....		10,000 00	10,000 00
Projects under \$5,000.....		3,675 00	3,651 71
Prince George—			
Water and Sewage System.....		24,800 00	13,277 62
Contract: Crane Limited, Vancouver, \$12,499.21; payment in full.			
New Boarding House.....		22,500 00	22,497 59
Smithers—			
Purchase of Land.....		3,500 00	3,500 00
Projects under \$5,000.....		13,450 00	13,446 88
Expenditures to date for construction of cottage for assistant were \$13,282.50.			
Contract (1950-51): Bovill & Hann, Smithers, B.C., \$13,100; payments, including final payment, \$725.74.			
Expenditures to date for the construction of cottage for workmen were \$10,702.50.			
Contract (1950-51): Bovill & Hann, Smithers, B.C., \$10,426; payments, including final payment, \$646.98.			
Kamloops—			
Irrigation and Domestic Water System (see Vote 48)		16,800 00	16,587 93
Completion of Barn and Feed Lot.....		1,000 00	977 29
Completion of Superintendent's House.....		500 00	477 03
Expenditures on this project to date were \$8,463.51.			
Projects under \$5,000.....		4,200 00	3,848 08
<i>Northwest Territories</i>			
Fort Simpson—Projects under \$5,000.....		2,000 00	2,000 00
<i>Yukon Territory</i>			
Whitehorse—Projects under \$5,000.....		1,100 00	597 05
<i>General</i>			
Irrigation Sub-stations in Saskatchewan and Alberta.		500 00	
Total Acquisition or Construction, etc.	1,098,993 00	1,046,793 00	888,806 22
A Acquisition of Equipment.....	(16) 363,842 00	416,042 00	368,325 33
	<u>\$1,462,835 00</u>	<u>\$1,462,835 00</u>	<u>\$1,257,131 55</u>

A Included the purchase of 12 cars at a net cost of \$23,151.51; 22 trucks at a net cost of \$47,683; 38 tractors at a net cost of \$46,558.67; 8 trailers, \$1,766.20; 3 combines, \$10,686.29; 3 binders, \$1,837.65; 4 refrigerators, \$1,681; 1 jeep, \$1,574.55; 3 harvesters, \$7,778.90; 4 mowers, \$2,357.17; 3 balers, \$5,342.25; 3 swathers, \$2,500; 2 loaders, \$1,627.93; 14 scales, \$6,541.11; 11 cameras, \$1,386.14; 4 microscopes, \$2,728.50; 1 forage clipper, \$1,675; 1 grain cleaner, \$2,080.88; 1 extension ladder, \$1,569.70; 1 engine, \$1,057.50; 1 magnophone, \$1,046.90; 1 snow plow, \$1,000; 1 cultivator, \$1,119.10; 2 threshers, \$2,932.75; 3 shovel machines, \$1,216.03; 1 condensing unit, \$7,485.

PUBLIC ACCOUNTS, 1951-52: PART II

EXPERIMENTAL FARMS SERVICE

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR 1951-52 AND 1950-51

Farm, Station or Laboratory	Revenues			Expenditures								
	1951-52		Increase or Decrease*	1951-52		Increase or Decrease*						
	\$	cts.		\$	cts.							
Central Farm.....	93,179	15	94,705	18	1,526	03*	1,993,671	59	1,768,413	56	225,255	03
Newfoundland— St. John's.....	11,604	81	16,977	64	5,372	83*	60,870	06	75,980	60	15,110	54*
Nova Scotia— Kentville.....	13,893	52	17,616	07	3,722	55*	182,328	98	178,341	07	3,987	91*
Prince Edward Island— Napan.....	25,166	22	23,530	29	1,635	93	171,248	75	191,103	96	19,855	21*
Charlottetown.....	15,419	29	9,236	94	6,182	35	163,343	89	174,520	96	11,177	07*
Summerside.....	1,695	09	1,172	86	522	23	34,721	76	36,854	66	2,132	90*
New Brunswick— Brampton.....	1,752	50	933	99	818	51	17,499	33	17,038	33	461	00
MacDonald's Corner.....	24,046	14	19,092	26	4,953	88	198,010	88	213,957	97	15,947	09*
Fredericton.....	3,583	30	2,829	57	753	73	33,894	62	47,236	63	13,342	11*
Caplan.....	22,659	69	24,866	35	2,206	66*	200,842	60	143,008	63	57,834	17
St. Anne de la Pocatière.....	33,020	90	25,963	16	7,057	74	253,609	47	131,571	96	122,037	51
Lennoxville.....	15,591	42	14,008	19	1,583	23	174,529	93	103,479	22	70,850	71
L'Assomption.....	15,490	76	12,724	23	2,766	53	71,156	59	72,186	82	1,030	23*
Normandin.....	6,845	12	5,930	06	915	06	26,554	77	22,081	99	4,472	78
St. Clothilde.....	1,835	10	879	91	955	19	28,447	44	23,425	35	5,022	09
Smithfield.....	15,324	19	480	00	15,044	19	72,354	62	35,360	74	36,993	88
Delhi.....	21,354	56	30,267	81	8,913	25*	130,206	09	119,595	27	10,610	82
Harrow.....	420	00	420	00	.....	.....	30,693	13	19,687	69	11,005	44
Woodslee.....	21,390	02	15,591	96	5,798	06	109,558	72	123,948	81	14,390	09*
Kapuskasing.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Manitoba— Winnipeg (Cereal Breeding Laboratory).....	15,133	93	13,503	59	1,630	34	67,630	59	81,709	94	14,079	35*
Morden.....	1,951	71	2,091	27	139	56*	202,665	18	133,894	92	68,770	26
Portage la Prairie.....	31,378	42	31,845	50	467	08*	33,171	65	30,745	46	2,426	19
Brandon.....	.....	95	10,800	00	10,799	05*	144,211	96	128,091	94	16,150	02
Melita.....	72	32	.....	.....	.....	.....	35,286	89	32,635	16	2,651	73
Saskatchewan— Saskatoon (Forage Crops Laboratory).....	4,403	18	3,999	20	72	32	44,384	71	41,382	26	3,002	45
Indian Head (Forest Nursery Station).....	18,062	55	13,377	06	403	98	118,000	34	110,299	26	7,701	08
Indian Head.....	8,163	68	1,399	63	6,764	05	142,045	73	177,818	45	35,772	72*
Regina.....	15,096	14	13,625	97	1,440	17	40,863	41	40,542	57	320	84
Melfort.....	9,254	98	9,218	17	36	81	139,428	50	103,047	49	36,381	01
Soort.....	9,254	98	9,218	17	36	81	113,130	36	103,047	49	36,381	01
Sutherland (Forest Nursery Station).....	9,254	98	9,218	17	36	81	113,130	36	103,047	49	36,381	01
Swift Current.....	22,501	29	17,096	43	5,404	86	398,133	57	345,171	15	52,968	00
Swift Current (Soils Research Laboratory).....	22,501	29	17,096	43	5,404	86	398,133	57	345,171	15	52,968	00
Swift Current (Soils Research Laboratory).....	22,501	29	17,096	43	5,404	86	398,133	57	345,171	15	52,968	00

Alberta—	26,635 84	29,537 13	2,901 29*	481,592 17	509,242 12	27,649 95*
Lethbridge.....	19,375 79	18,958 53	417 26	196,724 21	203,477 20	6,752 99*
Lacombe.....	12,820 05	16,500 75	3,680 70*	91,870 61	110,402 17	18,531 56*
Manyberries.....	5,862 18	6,763 07	900 89*	131,502 01	170,971 67	39,469 66*
Beaverlodge.....	3,328 49	2,619 93	708 56	67,813 49	51,052 29	16,781 20
Fort Vermilion.....	120 00	.....	120 00	20,275 00	30,955 57	10,680 57*
Scandia.....	.....	.....	.....	8,647 45	8,222 04	425 41
Stavely.....	.....	.....	.....	.....	.....	.....
British Columbia—	120 00	.....	120 00	13,362 80	11,628 82	1,733 98
Kelowna.....	9,291 56	8,457 64	833 92	177,103 02	174,309 61	2,793 41
Summerland.....	660 00	.....	.....	87,967 95	78,621 96	9,345 99
Kamloops.....	5,896 63	5,209 87	686 76	115,236 31	87,214 80	28,021 51
Prince George.....	30,351 59	28,090 75	2,260 84	116,278 78	117,760 64	1,481 88*
Agassiz.....	4,807 27	2,960 97	1,846 30	62,052 51	69,549 95	7,497 44*
Smithers.....	7,112 85	5,650 76	1,462 09	117,726 22	98,454 44	19,271 78
Saanichton.....	.....	.....	.....	.....	.....	.....
Northwest Territories—	659 26	417 60	241 66	29,217 06	31,025 58	1,808 52*
Fort Simpson.....	.....	.....	.....	.....	.....	.....
Yukon Territory—	1,981 04	1,853 83	127 21	27,635 38	25,830 24	1,805 14
Whitehorse.....	.....	.....	.....	.....	.....	.....
General—	38 26	.....	38 26	47,306 47	30,305 67	17,000 80
Sub-Stations.....	129 81	48 41	81 40	325,456 88	305,738 86	19,668 02
Illustration Stations.....	600,605 57	562,833 92	37,771 65	7,728,586 00	7,139,653 76	588,932 24

NOTE.—Other expenditures for maintenance of, and repairs to, buildings are made through the Department of Public Works.

†Represents a refund to Previous Years' Expenditure.

Expenditures in 1951-52 were charged as follows:

Vote—	20	Experimental Farms Service Administration.....	137,511 33
	21)	Central Experimental Farm....	1,856,160 26
	22)	Branch Farms and Stations and	
	24)	Illustration Stations.....	5,734,914 41
		\$ 7,728,586 00	

PRODUCTION SERVICE

Vote 25 Production Service Administration

	Estimates	Allotments	Expenditures
Salaries	54,554 00	54,640 00	54,640 00
Allotted from Vote 131, Salaries, etc.	1,000 00	1,000 00	999 71
	(1) 55,554 00	55,640 00	55,639 71
Travelling Expenses	(5) 1,600 00	1,514 00	1,172 52
Postage	(7) 25 00	25 00	
Telephones and Telegrams	(8) 275 00	275 00	273 62
Stationery and Other Office Supplies and Equipment	(11) 1,500 00	1,500 00	1,118 94
Materials and Supplies	(12) 100 00	100 00	73 85
Sundries	(22) 100 00	100 00	40
	<u>\$ 59,154 00</u>	<u>\$ 59,154 00</u>	<u>\$ 58,279 04</u>

Votes 26 and 658 Health of Animals—Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 3,491,587 00	3,350,087 00	3,318,307 39
Professional Services, including Legal Fees	(4) 2,000 00	2,000 00	60 58
Travelling Expenses	(5) 425,000 00	475,000 00	436,019 66
Express, Freight and Cartage	(6) 5,500 00	10,000 00	7,454 85
Postage	(7) 10,000 00	13,000 00	11,028 47
Telephones and Telegrams	(8) 18,000 00	24,500 00	23,493 27
Printing of Departmental Reports and other Publications	(9) 4,500 00	4,500 00	3,905 06
Printing, Stationery and Office Equipment	(11) 55,500 00	55,500 00	40,655 63
Supplies	(12) 90,000 00	122,500 00	115,052 18
Vaccine for control of Brucellosis	(12) 75,000 00	100,000 00	91,618 80
Acquisition of Land, Construction of Buildings, Works and Structures	(13) 115,194 00		
Saint John, N.B.—Animal Quarantine Barn.....		55,800 00	
Levis, Que.—			
Two Loading and Unloading Docks		5,500 00	3,767 75
New Barn		51,829 00	50,734 09
Contract (1950-51): (through Department of Public Works) Eugene Jinchereau, Quebec, \$51,098.25; payments, including final payment, \$49,439.55.			
Projects under \$5,000		2,065 00	2,065 00
Total Acquisition or Construction, etc.	115,194 00	115,194 00	56,566 84
Repairs and Upkeep of Buildings, Works and Structures	(14) 13,300 00	13,300 00	4,605 91
A Rentals	(15) 7,000 00	27,000 00	24,435 01
B Acquisition of Equipment	(16) 21,000 00	21,000 00	20,927 08
Repairs and Upkeep of Equipment	(17) 26,000 00	26,000 00	24,530 45
Light, Power and Water Services	(19) 1,500 00	1,500 00	899 13
C Sundries	(22) 39,000 00	39,000 00	29,750 91
	<u>\$4,400,081 00</u>	<u>\$4,400,081 00</u>	<u>\$4,209,311 22</u>

This vote was provided for expenditures in connection with the administration of (a) the Animal Contagious Diseases Act, c. 6, R.S., as amended, and regulations made thereunder to protect Canadian live stock from foreign animal diseases and to eradicate or control such diseases when contracted in Canada; (b) the Meat and Canned Foods Act, c. 77, R.S., as amended, and regulations thereunder governing the inspection of meats at packing plants.

Wages of labourers and casual employees amounted to \$56,340.16.

A Included rental of equipment, \$19,275.72.

B Included the purchase of 13 cars at a net cost of \$18,792.70; 85 surgical bags, \$1,449.25.

C Expenditures consisted mainly of laundry charges of meat inspectors and laboratory workers as well as laboratory expenses in connection with blood tests.

Revenues arising from services provided through the above expenditures amounted to \$40,453.71 and included transportation allowances received from the provinces under agreements in respect of bovine tuberculosis tests, \$13,183.75.

Votes 27 and 563 Health of Animals—Compensation for animals slaughtered under the Animal Contagious Diseases Act; and additional compensation in conformity with the terms of the Act for the Control and Extirpation of Foot and Mouth Disease

	Estimates	Allotments	Expenditures
A Compensation for animals slaughtered, including compensation for eggs destroyed from infected premises in accordance with regulations of the Governor in Council	1,094,434 00	1,094,434 00	1,094,350 91
A Compensation for animals slaughtered, under the Animal Contagious Diseases Act, infected with Foot and Mouth Disease	300,000 00	300,000 00	239,726 43
B Additional compensation in conformity with the Act for the Control and Extirpation of Foot and Mouth Disease	200,000 00	200,000 00	117,705 77
	(20) <u>\$1,594,434 00</u>	<u>\$1,594,434 00</u>	<u>\$1,451,783 11</u>

A The Animal Contagious Diseases Act, c. 6, R.S. as amended, empowers the Minister to authorize the slaughtering of animals suffering from infectious or contagious disease, or those suspected of being so infected and those which are or have been in contact or close proximity to such animals, and to pay such compensation as he may determine, not to exceed values stated in the Act for grade and pure bred animals. The Act also provides for additional compensation to be paid in respect of carcasses of animals slaughtered after March 31, 1947, for the reason that they were affected with bovine tuberculosis. This additional compensation is to be the average value the carcasses would have had if the sale had been lawful at time of slaughter, such average value to be determined by the Minister. The Act further provides for the payment of compensation for poultry and eggs destroyed for the reason that they were infected with Newcastle Disease or fowl typhoid.

The following is a distribution of expenditures by provinces:

Province	Bovine Tuberculosis	Additional Compensation (Carcasses)	Newcastle Disease	Foot and Mouth Disease	Other Diseases of Animals and Poultry	Total
Newfoundland	40 00	2,800 00			656 00	3,496 00
Nova Scotia	2,187 00	453 35	39,034 55			41,674 90
New Brunswick	2,100 00	353 29				2,453 29
Quebec	72,264 00	25,359 79	5,772 70			103,396 49
Ontario	161,313 00	52,368 55	70,748 20	1,400 00	3,454 20	289,283 95
Manitoba	152,218 00	86,697 86	31,640 13			270,555 99
Saskatchewan	11,436 67	3,292 17	14,962 89	356,032 20	506 94	386,230 87
Alberta	10,420 00	4,717 24	10,635 27		284 90	26,057 41
British Columbia	2,534 00	2,181 50	323,918 71			328,634 21
	<u>\$ 414,512 67</u>	<u>\$ 178,223 75</u>	<u>\$ 496,712 45</u>	<u>\$ 357,432 20</u>	<u>\$ 4,902 04</u>	<u>\$1,451,783 11</u>

B An Act for the Control and Extirpation of Foot and Mouth Disease, c. 1, 1952, authorized the Minister to pay (a) compensation to owners of animals slaughtered by reason of the existence in Canada of foot-and-mouth disease, in addition to any compensation paid under the Animal Contagious Diseases Act; (b) fair and reasonable compensation in respect of any buildings, fodder, grain or other things ordered to be destroyed under the Animal Contagious Diseases Act. The amount of the above compensation to be determined by a board of valuers appointed by the Governor in Council.

Vote 659 Health of Animals—To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates

	Estimates	Expenditures
Crouse, Morris, Lunenburg, R-2, N.S.	134 00	133 65
Nowe, Morton, Lunenburg, R-2, N.S.	114 00	113 46
Blais, Ernest, Berthier en bas, Que.	141 00	140 75
Paquette, Paul, St. Francois de Sales, Que.	294 00	293 75
Potvin, Gustave, St. Remi de Tingwick, Que.	190 00	190 00
Turner, Viatime, St. Paulin, Que.	153 00	152 80
Bushell, Ezra, Kincardine, R-2, Ont.	164 00	163 39
Chartrand, Alfred, Cache Bay, R-1, Ont.	62 00	61 40
Deseure, Rene, Muirkirk, Ont.	180 00	180 00
Durham, Morris, Seaforth, R-2, Ont.	376 00	376 00
Dymock, Gerald, Grinan, R-1, Ont.	217 00	217 00
James, Harold, Sarnia, R-3, Ont.	95 00	95 00
Johnston, John, Port Lambton, R-2, Ont.	220 00	220 00
Johnston, Roderick V., Goderich, R-2, Ont.	41 00	41 00
Karr, Ralph, Forest, R-6, Ont.	94 00	93 75
Mahon, William, Komoka, R-4, Ont.	42 00	42 00
Mills, Ken, St. Marys, R-6, Ont.	185 00	185 00
McKague, Wilbur, Teeswater, Ont.	300 00	300 00
McLellan, R. J., Bluevale, R-2, Ont.	83 00	82 75
O'Neil, Jas., Kinburn, Ont.	129 00	128 83
Pritchard, Elmo, Lucknow, R-2, Ont.	208 00	207 70
Thibault, Olivier, Cache Bay, Ont.	189 00	188 50
Watt, Geo. A., Blyth, R-1, Ont.	259 00	258 50
Weese, Cecil, Bridgen, R-2, Ont.	60 00	60 00
William Harold, Leamington, Ont.	104 00	103 20
Young, J. Leslie, Terra Cotta, Ont.	233 00	233 00
Corbel, Joe M., Ste. Amelie, Man.	87 00	86 57
Jonasson, Bjorn & Kris, Silver Bay, Man.	488 00	487 20
Pedlor, C. T., Neepawa, Man.	159 00	159 00
	(20) \$ 5,001 00	\$ 4,994 20

Vote 28 Live Stock and Poultry

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 867,725 00	866,925 00	844,348 47
Allowances	(2) 120 00	370 00	241 17
Professional Services	(4) 1,000 00	1,000 00	113 49
Travelling Expenses	(5) 194,700 00	185,450 00	175,021 16
Freight, Express and Cartage	(6) 21,000 00	23,000 00	22,923 37
Postage	(7) 2,500 00	3,000 00	2,553 68
Telephones and Telegrams	(8) 6,000 00	6,000 00	5,459 53
Printing of Departmental Reports and Other Publications	(9) 46,000 00	46,000 00	11,074 31
Office Stationery, Supplies and Equipment	(11) 32,500 00	32,500 00	27,220 58
Materials and Supplies	(12) 17,000 00	17,000 00	14,575 92
Acquisition or Construction of Buildings and Works..	(13) 40,000 00		
Moncton, N.B.—			
Advanced Registry Station		30,891 76	
Projects under \$5,000		9,108 24	8,878 65
Total Acquisition or Construction, etc. ...	40,000 00	40,000 00	8,878 65

		Estimates	Allotments	Expenditures
	Repairs and Upkeep of Buildings and Works	(14) 10,500 00	10,500 00	2,507 20
	Rents	(15) 1,800 00	2,100 00	2,029 80
A	Acquisition of Equipment	(16) 9,000 00	11,000 00	8,621 71
B	Purchase of Live Stock	(16) 95,000 00	100,000 00	99,551 84
	Repairs and Upkeep of Equipment	(17) 10,800 00	10,800 00	7,858 33
C	Premiums on Purebred Sires	(20) 46,478 00	46,478 00	30,396 00
D	Live Stock Improvement Clubs	(20) 40,000 00	40,000 00	38,554 45
	Sundries	(22) 1,085 00	1,085 00	668 57
		<u>\$1,443,208 00</u>	<u>\$1,443,208 00</u>	<u>\$1,302,598 23</u>

This vote was provided for expenditures in connection with the administration of (a) the Live Stock Pedigree Act, (b) the hatchery approval section of the Live Stock and Live Stock Products Act, (c) record of performance service for dairy cattle and poultry, (d) sire assistance policies, and (e) boys' and girls' club work policies.

A Expenditures from this allotment included the purchase of 4 cars at a net cost of \$6,796.25 and a net charge of \$464.69 for hog scales representing purchases of \$3,479.50, less sales to producers at cost amounting to \$3,014.81. At the close of the fiscal year, 125 scales valued at \$1,908.87 were on hand.

B Represents payments for the purchase of live stock and expenses of distribution under the following: Sire Loan Policy, \$99,551.84 (bulls, \$89,016.91; rams, \$540.55; boars, \$9,994.38).

C Premiums to owners of pure bred stallions, \$27,474 (Nova Scotia, \$103; Prince Edward Island, \$451; New Brunswick, \$177; Quebec, \$21,211; Ontario, \$5,297; Saskatchewan, \$180; Alberta, \$34; British Columbia, \$21). These premiums, which are shared jointly with the provinces according to a schedule for each province prepared by a Federal-Provincial Board, are based on the class of stallion and the number of mares left in foal. The amounts shown represent the Federal Government's share.

Ram Premium Policy, (Federal Government's share) \$2,922 (Nova Scotia, \$516.50; Prince Edward Island, \$341; New Brunswick, \$364.50; Quebec, \$1,700).

D Consists of the following groups of payments:

Grants to Horse Breeding Stations, \$5,933.43. To be eligible for the grant of \$250 per stallion, a proprietor must own or control three or more stallions which must serve an average of 25 mares.

Boys' and Girls' Club Work (prize money, etc., shared jointly with the provinces) \$23,257.52—Cattle Clubs, \$21,151.40; Swine, Sheep and Poultry Clubs, \$2,106.12.

Sheep Fairs, Bacon Shows, Foal Clubs, etc., \$9,363.50.

Many other departmental live stock policies entail payments in the nature of grants to clubs and the absorption of losses in free or partially free distribution of live stock. All are made on Ministerial authority from this allotment.

Revenues arising from services provided through the above expenditures amounted to \$107,710.67 and included sale of live stock, \$83,880.39 and record of performance fees, \$23,097.33.

Vote 29 Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$40,000 to Canadian Seed Growers' Association

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 953,793 00	939,793 00	933,223 50
	Allowances	(2) 600 00	600 00	354 30
	Professional and Special Services	(4) 35,000 00	35,000 00	34,746 07
	Travelling Expenses	(5) 100,000 00	100,000 00	94,093 39
	Freight, Express and Cartage	(6) 5,500 00	5,500 00	3,724 80
	Postage	(7) 5,500 00	5,500 00	4,961 00
	Telephones and Telegrams	(8) 5,500 00	7,000 00	6,237 96
	Printing of Departmental Reports and Other Publications	(9) 11,000 00	21,000 00	16,061 80
	Office Stationery, Supplies and Equipment	(11) 27,000 00	27,000 00	23,021 74
	Materials and Supplies	(12) 33,000 00	29,000 00	25,580 52
	Repairs and Upkeep of Buildings and Works	(14) 2,000 00	2,000 00	1,252 16
	Rentals	(15) 780 00	780 00	780 00

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A	Acquisition of Equipment	(16) 35,000 00	41,000 00	36,003 10
	Repairs and Upkeep of Equipment	(17) 20,000 00	20,000 00	18,562 01
	Municipal and Public Utility Services	(19) 300 00	700 00	641 11
	Grant to Canadian Seed Growers' Association	(20) 40,000 00	40,000 00	40,000 00
B	Prizes, Bonuses and Premiums	(20) 6,000 00	6,000 00	5,701 98
	Sundries	(22) 1,295 00	1,395 00	1,267 34
		<u>\$1,282,268 00</u>	<u>\$1,282,268 00</u>	<u>\$1,246,212 78</u>

This vote was provided for expenditures in connection with the administration of the Seeds Act, Feeding Stuffs Act, Fertilizers Act, Pest Control Products Act, Inspection and Sale Act and Hay and Straw Inspection Act.

A Included the purchase of 11 cars at a net cost of \$18,624.13; 4 microscopes, \$1,529; 38 germination tanks, \$1,468.91.

B Payments, which are equal to those made by the respective provinces, were made to Grain, Potato and Seed Clubs (Nova Scotia, \$35.33; Prince Edward Island, \$37; New Brunswick, \$113.07; Ontario, \$2,292.33; Manitoba, \$974.07; Saskatchewan, \$780.69; Alberta, \$1,391.50; British Columbia, \$77.99).

Revenues arising from services provided through the above expenditures amounted to \$185,146.98 and included inspection fees, \$142,366.10, and registration and licence fees, \$39,496.01.

Vote 30 Grants to Fairs and Exhibitions, under such terms and conditions as may be approved by the Governor in Council and subject to allocation by the Treasury Board

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Grants to Class "A" and Class "B" Fairs and Provincial Summer Fairs	250,000 00		
A Class "A" Fairs			
<i>Prince Edward Island</i>			
Charlottetown Driving Park and Provincial Exhibition Association, Charlottetown		1,000 00	1,000 00
<i>Quebec</i>			
Canada's Great Eastern Exhibition, Sherbrooke.....		4,500 00	4,500 00
Lachute Spring Fair, Lachute.....		4,000 00	2,568 10
La Commission du Terrain de l'Exposition, Trois Rivières..		4,000 00	4,000 00
Orms town Spring Fair, Orms town.....		5,111 52	1,674 69
Société d'Agriculture du District de St. Hyacinthe, St. Hyacinthe		4,000 00	4,000 00
<i>Ontario</i>			
Canadian National Exhibition, Toronto.....		4,000 00	4,000 00
Central Canada Exhibition, Ottawa.....		4,500 00	4,500 00
Lindsay Central Exhibition, Lindsay.....		4,000 00	3,500 00
Norfolk County Agricultural Society, Simcoe.....		4,000 00	3,873 25
South Waterloo Agricultural Society, Galt.....		1,000 00	1,000 00
The Peterborough Exhibition, Peterborough.....		4,000 00	4,000 00
Western Fair, London.....		1,000 00	1,000 00
<i>Manitoba</i>			
The Provincial Exhibition of Manitoba, Brandon.....		1,000 00	4,000 00
<i>Saskatchewan</i>			
Saskatoon Industrial Exhibition, Saskatoon.....		4,000 00	4,000 00
The Regina Agricultural and Industrial Exhibition Association, Regina		4,000 00	4,000 00

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>Alberta</i>			
Calgary Exhibition and Stampede, Calgary.....		4,000 00	3,500 00
Edmonton Exhibition Association, Edmonton.....		1,000 00	1,000 00
<i>British Columbia</i>			
Pacific National Exhibition, Vancouver.....		4,500 00	4,500 00
<i>Newfoundland</i>			
Newfoundland Exhibition Association, St. John's.....		907 50	907 50
<i>Nova Scotia</i>			
Cape Breton County Exhibition, North Sydney.....		2,500 00	1,019 44
Central Nova Scotia Exhibition, Truro.....		4,000 00	2,136 46
Cumberland County Exhibition, Oxford.....		2,500 00	1,567 33
Hants County Exhibition, Windsor.....		700 00	655 80
Lunenburg County Exhibition, Lunenburg.....		2,500 00	2,283 65
<i>Quebec</i>			
Ayer's Cliff Fair, Hatley.....		2,500 00	1,567 56
Brome County Agricultural Society, Knowlton.....		2,500 00	2,000 00
Compton County Agricultural Society, Birehton.....		2,500 00	937 47
La Societe d'Agriculture du Comte d'Arthabaska, Victoria-ville		2,500 00	2,500 00
La Societe d'Agriculture du Comte de Missisquoi, Bedford.		700 00	700 00
La Societe d'Agriculture du Comte de Roberval, Roberval.		2,500 00	2,241 00
La Societe d'Agriculture du District de Rimouski, Rimouski		700 00	700 00
L'Exposition Regionale de Quebec, Montmagny.....		700 00	578 55
Richmond Agricultural Society, Richmond.....		2,500 00	896 93
Ste. Scholastique Exhibition, Ste. Scholastique.....		2,500 00	1,057 69
Shawville Fair, Shawville.....		2,500 00	1,691 85
Shefford County Agricultural Society, Waterloo.....		556 28	556 28
<i>Ontario</i>			
Aylmer Fair, Aylmer.....		2,500 00	2,466 26
Barrie Agricultural Society, Barrie.....		2,500 00	2,476 70
Caledonia Agricultural Society, Caledonia.....		2,500 00	2,364 68
Canadian Lakehead Exhibition, Fort William.....		700 00	700 00
Carp Agricultural Society, Carp.....		2,500 00	1,490 05
County of Carleton Agricultural Society, Richmond.....		2,500 00	2,455 00
County of Peel Agricultural Society, Brampton.....		2,500 00	1,246 84
Elmira and Woolwich Agricultural Society, Elmira.....		2,500 00	342 04
Erin Agricultural Society, Hillsburgh.....		2,500 00	1,343 88
Halton Agricultural Society, Milton.....		2,500 00	2,268 94
Kenyon Agricultural Society, Maxville.....		2,500 00	1,133 13
Kingston and District Agricultural Society, Kingston.....		700 00	634 08
Leamington District Agricultural Society, Leamington.....		2,500 00	2,486 00
Markham Fair, Markham.....		2,500 00	2,379 50
Metcalfe Agricultural Society, Metcalfe.....		2,500 00	2,500 00
Owen Sound Agricultural Society, Owen Sound.....		3,086 00	3,086 00
Renfrew Agricultural Society, Renfrew.....		2,500 00	2,500 00
Stratford Agricultural Society, Stratford.....		2,500 00	2,029 00
Strathroy Agricultural Society, Strathroy.....		2,500 00	2,395 40
Teeswater Agricultural Society, Teeswater.....		2,500 00	2,500 00
The Belleville Agricultural Society, Belleville.....		2,500 00	2,483 87
Walkerton Agricultural Society, Walkerton.....		2,500 00	582 00
Welland County Agricultural Society, Welland.....		2,500 00	2,153 50
Woodstock Agricultural Society, Woodstock.....		2,500 00	2,500 00

A Class "B" Fairs

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>Manitoba</i>			
Dauphin Agricultural Society, Dauphin.....		1,187 00	895 00
Dufferin Agricultural Society, Carman.....		2,500 00	1,102 00
Portage Industrial Exhibition, Portage la Prairie.....		3,500 22	3,437 50
<i>Saskatchewan</i>			
Estevan Agricultural Society, Estevan.....		2,500 00	2,500 00
Lloydminster Agricultural Exhibition Association, Lloyd- minster		2,500 00	2,500 00
Melfort Agricultural Society, Melfort.....		2,500 00	2,500 00
Moose Jaw Agricultural Exhibition, Moose Jaw.....		700 00	700 00
North Battleford Agricultural Society, North Battleford...		2,500 00	2,500 00
Prince Albert Agricultural Society, Prince Albert.....		4,200 00	1,200 00
Weyburn Agricultural Society, Weyburn.....		2,500 00	1,197 59
Yorkton Agricultural and Industrial Exhibition Association, Yorkton		2,500 00	2,500 00
<i>Alberta</i>			
Camrose Agricultural Society, Camrose.....		2,500 00	1,831 01
Lethbridge and District Exhibition and Rodeo, Lethbridge.		2,500 00	2,500 00
Red Deer Agricultural Society, Red Deer.....		2,500 00	2,034 75
Vegreville Exhibition Association, Vegreville.....		2,500 00	2,500 00
Vermilion Agricultural Society, Vermilion.....		2,500 00	1,975 94
<i>British Columbia</i>			
Chilliwack Agricultural Association, Chilliwack.....		2,500 00	2,451 05
Interior Provincial Exhibition Association, Armstrong.....		2,500 00	883 34
Provincial Summer Fairs			
Quebec Provincial Exhibition, Quebec.....		1,000 00	1,000 00
Unallocated		19,278 96	
Total Class "A" and Class "B" Fairs and Provincial Summer Fairs	250,000 00	224,227 48	167,338 60
A Grants to Winter and Spring Fairs:			
<i>Maritime Provinces</i>			
Maritime Winter Fair, Amherst, N.S.	5,500 00	5,500 00	5,500 00
Provincial Cattle Show, Fredericton, N.B.....	10,000 00	10,000 00	9,826 42
<i>Quebec</i>			
Great Eastern Winter Fair, Sherbrooke.....	5,000 00	5,000 00	5,000 00
<i>Ontario</i>			
Royal Agricultural Winter Fair, Toronto.....	50,000 00	50,000 00	50,000 00
Ottawa Winter Fair, Ottawa.....	5,000 00	5,000 00	5,000 00
<i>Manitoba</i>			
Manitoba Winter Fair, Brandon	5,000 00	5,000 00	2,215 40
<i>Saskatchewan</i>			
Regina Winter Fair, Regina.....	5,000 00	5,000 00	2,142 40
Saskatoon Winter Fair, Saskatoon.....	5,000 00	5,000 00	4,970 50
<i>Alberta</i>			
Calgary Winter Fair, Calgary.....	5,000 00	5,000 00	4,500 00
Edmonton Winter Fair, Edmonton.....	5,000 00	5,000 00	4,636 80
<i>British Columbia</i>			
British Columbia Beef Cattle Growers' Association.....	900 00	900 00	900 00

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>General</i>			
B Freight on Live Stock Shipments to Royal Agricultural Winter Fair, Toronto	23,000 00	23,000 00	20,945 79
Total Fairs—Winter and Spring Fairs	124,400 00	124,400 00	115,637 31
C Building Grants—			
Grants in aid of Agricultural Exhibition Associations in construction of buildings or other major undertakings, under such terms and conditions as may be approved by the Governor in Council and subject to allocation by Treasury Board	240,000 00		
Canada's Great Eastern Exhibition, Sherbrooke, Que.....		10,000 00	
Canadian Lakehead Exhibition, Fort William, Ont.....		10,000 00	10,000 00
Charlottetown Driving Park and Provincial Exhibition Association, Charlottetown, P.E.I.....		10,000 00	10,000 00
Dauphin Agricultural Society, Dauphin, Man.....		20,000 00	20,000 00
Edmonton Exhibition Association, Edmonton, Alta.....		10,000 00	10,000 00
Hants County Exhibition, Windsor, N.S.....		10,000 00	10,000 00
Kingston and District Agricultural Society, Kingston, Ont..		15,000 00	15,000 00
La Societe d'Agriculture du Comte de Missisquoi, Bedford, Que.		10,000 00	10,000 00
La Societe d'Agriculture du Comte de Rimouski, Rimouski, Que.		10,000 00	10,000 00
L'Exposition Regionale de Quebec, Montmagny, Que.....		10,000 00	10,000 00
Manitoba Winter Fair, Brandon, Man.....		330 66	301 33
Moose Jaw Exhibition Company, Moose Jaw, Sask.....		10,000 00	10,000 00
Ottawa Winter Fair, Ottawa, Ont.....		15,000 00	15,000 00
Quebec Provincial Exhibition, Quebec, Que.....		24,000 00	24,000 00
Regina Winter Fair, Regina, Sask.....		20,000 00	20,000 00
Saskatoon Winter Fair, Saskatoon, Sask.....		10,000 00	10,000 00
Shefford County Agricultural Society, Waterloo, Que.....		1,471 19	1,471 19
South Waterloo Agricultural Society, Galt, Ont.....		10,000 00	
The Prince Albert Agricultural Society, Prince Albert, Sask.		10,000 00	10,000 00
Western Fair, London, Ont.....		20,000 00	20,000 00
Unallocated		29,970 67	
Total Building Grants	240,000 00	265,772 52	215,772 52
(20) \$	614,400 00	\$ 614,400 00	\$ 498,748 43

A Payments of these grants, which are approved individually by Treasury Board, are made on the basis of a schedule approved by P.C. 2295 dated June 6, 1947, as follows: (a) up to a maximum of \$1,500 for Class A, \$700 for Class B and \$1,500 for Winter and Provincial Fairs for Judging and support of Junior Activities; and (b) one half of the expenditures made for permanent improvements to buildings or fair grounds up to \$3,000 for Class A, \$1,800 for Class B and \$4,000 for Winter and Provincial Fairs per year, over a period not to exceed ten years.

B The Federal Government pays 75 per cent of freight charges on carload shipments of live stock made by the Provinces to the Royal Agricultural Winter Fair for exhibition purposes.

C Payments represent annual instalments payable in accordance with agreements approved by the Governor in Council.

Votes 31, 660 and 564 Grants to Agricultural Organizations, as detailed in the Estimates

	<u>Estimates</u>	<u>Expenditures</u>
Canadian Council on Boys' and Girls' Club Work	10,000 00	10,000 00
Advanced Registry Board for Dairy Bulls	4,500 00	4,500 00
Canadian National Live Stock Records	25,000 00	25,000 00
Advanced Registry Board for Swine	20,000 00	20,000 00
Canadian Hunter, Saddle and Light Horse Improvement Society	5,000 00	5,000 00
(20) \$	64,500 00	\$ 64,500 00

MARKETING SERVICE

Vote 32 Marketing Service Administration

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	145,963 00	145,963 00	144,238 90
Allowances	(2)	2,952 00	3,095 75	3,095 75
Travelling Expenses	(5)	15,800 00	14,956 25	10,002 68
Postage	(7)	150 00	150 00	117 81
Telephones and Telegrams	(8)	797 00	797 00	783 65
Stationery and Other Office Supplies and Equipment.....	(11)	6,000 00	6,700 00	6,700 00
Materials and Supplies	(12)	2,000 00	2,000 00	1,998 22
Sundries	(22)	608 00	608 00	598 83
		<u>\$ 174,270 00</u>	<u>\$ 174,270 00</u>	<u>\$ 167,535 84</u>

Vote 33 Agricultural Economics

		Estimates	Allotments	Expenditures
Salaries	(1)	405,643 00	405,643 00	389,904 32
Travelling and Personal Expenses	(5)	50,000 00	45,400 00	36,647 20
Postage	(7)	500 00	500 00	428 00
Telephones, Telegrams and Other Communication Services	(8)	1,000 00	1,000 00	862 29
Printing of Departmental Reports and Other Publications	(9)	21,550 00	14,550 00	7,713 86
Office Stationery, Supplies and Equipment	(11)	17,100 00	22,100 00	20,997 74
A Acquisition of Equipment	(16)	5,400 00	10,000 00	7,292 43
Repairs and Upkeep of Equipment	(17)	6,000 00	6,000 00	5,231 43
Sundries	(22)	3,240 00	5,240 00	5,065 13
		<u>\$ 510,433 00</u>	<u>\$ 510,433 00</u>	<u>\$ 474,142 40</u>

This vote was provided for expenditures in connection with the collection, analysis and interpretation of economic information as applied to agricultural products for use in formulating departmental policies; and to make available information on the marketing of agricultural products for the benefit of producers, the trade and consumers.

A Consisted of the purchase of 4 cars.

Vote 34 Dairy Products

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	525,383 00	525,383 00	515,830 94
Allowances	(2)	5,316 00	5,316 00	4,744 37
Professional and Special Services	(4)	16,000 00	18,000 00	17,197 50
Travelling Expenses	(5)	98,170 00	101,170 00	99,132 93
Freight, Express, Cartage and Refrigerator Car Service	(6)	1,500 00	2,000 00	1,727 94
Postage	(7)	4,900 00	4,900 00	4,042 97
Telephones, Telegrams and Other Communication Services	(8)	9,170 00	9,170 00	7,241 96
Printing	(9)	17,000 00	8,000 00	1,861 72
Office Stationery, Supplies and Equipment	(11)	9,500 00	13,500 00	7,921 43
Supplies and Materials	(12)	7,500 00	10,000 00	8,535 76
Rents	(15)	5,160 00	2,160 00	1,662 22
A Acquisition of Equipment	(16)	10,000 00	8,500 00	5,058 06
Repairs and Upkeep of Equipment	(17)	3,500 00	5,150 00	5,148 77
Miscellaneous	(22)	3,740 00	3,590 00	2,217 51
		<u>\$ 716,839 00</u>	<u>\$ 716,839 00</u>	<u>\$ 682,324 18</u>

This vote was provided for expenditures in connection with the administration of (a) the Dairy Industry Act covering such services as (i) official grading of all cheese and butter sold for export (ii) the manufacture of ice cream in accordance with prescribed standards (iii) the supervision of refrigerated car service for butter, cheese and eggs, and the loading and storage of perishable products exported from Canada and their discharge at principal ports in the United Kingdom; (b) the Meat and Canned Foods Act relating to the operation of concentrated milk establishments; (c) the Cold Storage Act under which the construction of cold storage warehouses may be subsidized; and (d) the Cheese and Cheese Factory Improvement Act under which premiums are paid on quality cheese, and subsidies paid on the construction and improvement of cheese factories.

A Included the purchase of 2 cars at a net cost of \$4,009.81.

Votes 35, 661 and 565 Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates

	<u>Estimates</u>	<u>Expenditures</u>
SUBSIDIES		
<i>Nova Scotia</i>		
Bickerton West, Bickerton Co-operative Limited	6,177 00	5,790 34
Canning, United Fruit Companies of Nova Scotia Limited	5,711 00	5,710 78
Coldbrook, United Fruit Companies of Nova Scotia Limited	4,935 00	4,934 61
Middle Musquodoboit, Musquodoboit Valley Co-operative Limited	289 00	288 91
Middleton, United Fruit Companies of Nova Scotia Limited	4,884 00	4,883 59
New Minas, Aca Co-operative Association Limited	1,094 00	1,093 18
Scotsburn, Scotsburn Co-operative Creamery Company Limited	642 00	641 63
<i>Prince Edward Island</i>		
New Glasgow, New Glasgow Dairying Company Limited	601 00	
North Wiltshire, Wiltshire Dairying Company	3,345 00	
<i>New Brunswick</i>		
Fredericton, Capital Co-operative Limited	2,602 00	2,601 68
<i>Quebec</i>		
Chateauguay, Societe Co-operative des Pomiculteurs de Chateauguay	22,104 00	22,104 00
Chicoutimi, Les Entrepots Frigorifiques	4,866 00	4,865 83
Fabre, Societe Co-operative Agricole de Fabre	682 00	342 08
Farnham, Quebec Apple Growers Co-operative	11,232 00	11,231 63
Macamic, Societe Co-operative Agricole de Royal Roussillon et Poulaires ..	327 00	326 77
Marieville, Co-operative des Produits Avicoles	4,485 00	
Quebec, Co-operative des Jardiniers de Quebec	664 00	663 91
Rimouski, Co-operative Federee de Quebec	12,278 00	9,618 93
St. Anselme Station, La Co-operative de Dorchester	6,370 00	4,431 96
St. Bruno, La Chaine Co-operative du Saguenay	15,326 00	15,325 10
Ste. Germaine de Grantham, Societe Co-operative Agricole	297 00	296 17
St. Patrice, Societe Co-operative Agricole de St. Patrice de Beaurivage	229 00	168 78
Victoriaville, L'Abattoir Co-operatif Agricole du Bois Franc	4,270 00	4,268 54
<i>Ontario</i>		
Belleville, Ontario Cheese Producers Marketing Board	49,125 00	37,344 87
Bradford, Bradford Co-operative Cold Storage Limited	54,000 00	54,000 00
Clarkson, Clarkson Co-operative Storage Limited	9,093 00	9,092 11
Collingwood, Collingwood Cold Storage Co-operative Limited	18,270 00	7,660 98
Collingwood, Hamilton, W. L.	282 00	281 78
Cornwall, Stormont Cold Storage Co-operative	16,950 00	16,950 00
Dixie, Dixie Growers Co-operative Limited	8,050 00	6,302 39
Forest, Forest Co-operative Creamery	5,430 00	
Hamilton, Langs Foods Limited	7,484 00	7,483 28
Newcastle, Durham Growers Co-operative Storage Limited	27,000 00	27,000 00
Ottawa, Connell Cold Storage Limited	1,960 00	1,959 81
St. Catharines, Niagara Township Fruit Co-operative Limited	7,900 00	3,686 55
St. Catharines, Ontario Grape Growers Co-operative Limited	5,167 00	5,166 29
Vineland Station, Vineland Growers Co-operative Association	6,395 00	6,394 90

	Estimates	Expenditures
<i>Manitoba</i>		
Elm Creek, Elm Creek Co-operative Lockers Limited	2,477 00	
Winkler, Winkler Co-operative Creamery Limited	396 00	395 43
Winnipeg, Winnipeg Cold Storage Company Limited	39,571 00	21,480 00
<i>Saskatchewan</i>		
Climax, Climax Locker Plant Co-operative Association Limited	2,306 00	1,989 34
Craven, Craven Locker Plant Co-operative Association Limited	3,015 00	2,606 26
Govan, Govan Locker Co-operative Association Limited	2,738 00	
Lanigan, Lanigan Locker Plant Co-operative Association Limited	1,518 00	1,402 19
Prince Albert, Central Storage Limited	3,227 00	3,226 91
<i>Alberta</i>		
Edmonton, Edmonton Cold Storage Company Limited	30,000 00	
<i>British Columbia</i>		
Armstrong, MacDonald and Company	2,137 00	
Creston, Creston Co-operative Fruit Exchange	2,808 00	2,807 05
Erickson, Creston Packers Limited	2,296 00	2,295 62
Erickson, Erickson Co-operative Union	911 00	910 59
Kamloops, Kamloops Growers Co-operative Exchange	6,749 00	6,748 77
Kelowna, British Columbia Orchards Co-operative Association	5,060 00	5,059 27
Kelowna, Cascade Co-operative Union	2,286 00	2,285 50
Kelowna, Kelowna Growers Exchange	13,588 00	13,587 13
Kelowna, Okanagan Packers Co-operative Union	1,576 00	1,575 48
Keremeos, Keremeos Growers Co-operative Association	513 00	512 43
Mission City, Pacific Co-operative Union	1,335 00	1,335 00
Okanagan Centre, Winoka Co-operative Exchange	8,400 00	
Oliver, Southern Co-operative Exchange	1,405 00	1,404 30
Osoyoos, Monashee Co-operative Growers Association	1,497 00	1,496 54
Penticton, Penticton Co-operative Growers	1,154 00	1,153 36
Penticton, United Co-operative Growers Association	1,903 00	1,902 15
Rutland, Kelowna Growers Exchange	3,342 00	1,671 00
Summerland, Summerland Co-operative Growers Association	3,350 00	3,349 77
Vancouver, British Columbia Coast Vegetable Co-operative Association	988 00	987 13
Vancouver, British Columbia Ice and Cold Storage Limited	87,390 00	87,389 26
Vancouver, Vancouver Ice and Cold Storage Company	20,559 00	11,313 97
Vernon, Vernon Fruit Union	2,059 00	2,058 50
Westbank, Westbank Co-operative Growers Association	2,718 00	2,717 39
Winfield, Vernon Fruit Union	4,178 00	4,177 10
Wyndel, Co-operative Fruit Growers Limited	808 00	807 06
Total Subsidies	594,774 00	471,555 88
GRANTS		
<i>Nova Scotia</i>		
New Glasgow, Farmers Co-operative Dairy Limited	3,135 00	1,058 49
<i>Prince Edward Island</i>		
New Glasgow, New Glasgow Dairying Company Limited	601 00	600 75
North Wiltshire, Wiltshire Dairying Company	3,345 00	
<i>New Brunswick</i>		
East Florenceville, Carleton Co-operative Limited	269 00	268 10
<i>Quebec</i>		
Baie St. Paul, Association Co-operative des Producteurs de Fourrures.....	702 00	700 72
Dupuy, Societe Co-operative Agricole de Dupuy et Ste. Jeanne d'Arc.....	161 00	160 20
St. Ambroise de Kildare, Cremerie Co-operative de St. Ambroise de Kildare	209 00	208 43
St. Claude, Societe Co-operative Agricole de Produits Laitiers	101 00	100 40
St. Pascal, Societe Co-operative Agricole	245 00	130 57

	<u>Estimates</u>	<u>Expenditures</u>
<i>Ontario</i>		
Earlton, La Co-operative Agricole d'Earlton	919 00	918 41
Embro, Oxford Farmers Co-operative Produce Company Limited	851 00	850 51
Forest, Forest Co-operative Creamery	5,430 00	5,430 00
North Bay, North Bay Co-operative Creamery Company Limited.....	231 00	230 54
<i>Manitoba</i>		
Altona, Altona Co-operative Service Limited	4,832 00	4,467 43
<i>Saskatchewan</i>		
Davidson, Davidson Co-operative Association Limited	2,813 00	2,811 95
Francis, Francis Locker Co-operative Association, Limited.....	882 00	881 58
Govan, Govan Locker Co-operative Association Limited	2,447 00	2,446 75
Limerick, Limerick Co-operative Association Limited	1,050 00	795 33
Vibank, Vibank Locker Co-operative Limited	903 00	782 52
Wolseley, Wolseley Locker Plant Co-operative Association Limited	1,790 00	1,492 68
<i>Alberta</i>		
Camrose, O'Riordan, R. D.	416 00	
<i>British Columbia</i>		
Burnaby, Our Own Co-operative Association	3,856 00	2,607 23
Creston, Creston Co-operative Fruit Exchange	220 00	219 50
Kelowna, Kelowna Growers Exchange.....	2,255 00	2,254 17
Mission City, Pacific Co-operative Union	1,610 00	1,488 61
New Westminster, Pacific Fur Breeders Co-operative Association	1,237 00	1,236 63
Total Grants	40,610 00	32,141 50
	(20) \$ 635,284 00	\$ 503,697 38

These payments are based on 30 per cent of the approved cost of the projects, of which 15 per cent is paid on completion, 7 per cent after 1 year of operation, 4 per cent after 2 years, 2 per cent after 3 years and the remaining 2 per cent after 4 years. Payments to those companies which did not conform at the outset with the provisions of the Act and are therefore not eligible for subsidies, are made as grants under individual Treasury Board authorities.

Vote 36 Fruit, Vegetables and Maple Products, and Honey, including Grant of \$5,000 to the Canadian Horticultural Council

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1) 873,789 00	871,101 00	849,920 31
Allowances	(2)	2,688 00	1,450 71
Professional and Special Services	(4) 1,000 00	1,000 00	273 78
Travelling and Removal Expenses	(5) 96,000 00	99,000 00	96,067 17
Freight, Express and Cartage	(6) 1,800 00	1,800 00	1,696 71
Postage	(7) 3,500 00	3,500 00	3,300 20
Telegrams, Telephones and Other Communication Services	(8) 8,500 00	9,000 00	8,998 32
Printing of Departmental Reports and Other Publications	(9) 31,000 00	40,000 00	28,659 06
Office Stationery, Supplies and Equipment	(11) 26,000 00	17,000 00	7,365 27
Materials and Supplies	(12) 4,000 00	4,000 00	1,009 36
Buildings and Works—Rentals	(15) 3,026 00	3,026 00	2,201 00
Acquisition of Equipment	(16) 16,000 00	12,500 00	10,489 20
Repairs and Upkeep of Equipment	(17) 7,500 00	7,500 00	7,298 47
Grant to the Canadian Horticultural Council	(20) 5,000 00	5,000 00	5,000 00
Sundries	(22) 5,410 00	5,410 00	3,673 03
	<u>\$1,082,525 00</u>	<u>\$1,082,525 00</u>	<u>\$1,027,402 59</u>

This vote was provided for expenditures in connection with the administration of the Fruit, Vegetables and Honey Act, the Maple Products Industry Act and the Meat and Canned Foods Act as it pertains to fruit and vegetables.

A Included the purchase of 6 cars at a net cost of \$9,949.01.

Revenues arising from services provided through the above expenditures amounted to \$256,135.16 and included inspection fees, \$222,552.29, and registration and licence fees, \$30,088.11.

Vote 37 Live Stock and Live Stock Products

		Estimates	Allotments	Expenditures
Salaries	(1)	959,350 00	959,286 00	943,682 03
Allowances	(2)		92 64	92 64
Professional and Special Services.....	(4)	1,000 00	1,000 00	355 80
Travelling and Removal Expenses.....	(5)	207,500 00	205,971 26	166,831 33
Express, Freight and Cartage.....	(6)	1,000 00	2,500 00	1,787 06
Postage	(7)	5,200 00	5,200 00	4,878 79
Telephones, Telegrams and Other Communication Services	(8)	30,100 00	25,600 00	22,795 56
Printing of Departmental Reports and Other Publications	(9)	31,000 00	21,000 00	17,557 74
Office Stationery, Supplies and Equipment.....	(11)	10,000 00	20,000 00	18,000 00
Materials and Supplies.....	(12)	7,700 00	7,700 00	2,727 94
Rentals	(15)	7,000 00	7,000 00	5,258 20
A Acquisition of Equipment.....	(16)	12,000 00	12,000 00	8,865 12
Repairs and Upkeep of Equipment.....	(17)	9,800 00	12,300 00	12,229 35
Sundries	(22)	2,503 00	4,003 00	3,857 26
		<u>\$1,283,653 00</u>	<u>\$1,283,653 00</u>	<u>\$1,208,918 82</u>

This vote was provided for expenditures in connection with the administration of the Live Stock and Live Stock Products Act as it relates to (a) the grading of live stock products, poultry and eggs; (b) the improvement in marketing facilities and merchandising methods for live stock and poultry products; and (c) fur grading.

A Included the purchase of 5 cars at a net cost of \$8,417.37.

Vote 38 Marketing of Agricultural Products, including temporary appointments that may be required to be made notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$6,000

		Estimates	Allotments	Expenditures
Temporary Assistance	(1)	4,800 00	4,800 00	
Travelling Expenses	(5)	2,422 00	4,422 00	3,708 21
Telephones and Telegrams.....	(8)	200 00	200 00	198 80
Stationery and Office Supplies.....	(9)	200 00	200 00	44 90
A Advertising, Publicity and Marketing Projects.....	(10)	92,278 00	89,278 00	12,304 47
Miscellaneous	(22)	100 00	1,100 00	123 70
		<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 16,380 08</u>

A Included payments for a survey in connection with consumer use of cheese, \$5,600.

Agricultural Products Co-operative Marketing Act, c. 28, 1939, as amended. . . . (20) \$ 474,890 05

Section (3) (1), as amended, authorizes the Minister, with the approval of the Governor in Council, to enter into agreements with co-operative associations, processors or selling agencies, for the marketing of agricultural products, which include live stock and live stock products, and to guarantee to such marketing agencies, the payment of amounts prescribed under conditions contained in the Act. Payments as follows were made in respect of (a) ranch bred fox pelts delivered by primary producers during 1948-49: Canadian

National Silver Fox Breeders' Association, Summerside, P.E.I., \$108,603.33; Hudson's Bay Company, Montreal, \$12,937.13; Nova Scotia Silver Fox Breeders' Association, Bridgetown, N.S., \$4,411.57; Prince Edward Island Fur Pool Limited, Summerside, P.E.I., \$90,061.03; Quebec Fur Breeders' Co-operative Association, Quebec, \$128,232.59; Western Canada Fur Pool Limited, Winnipeg, \$82,481.14; (b) potatoes produced during the year 1950; New Brunswick Potato Marketing Board, Hartland, N.B., \$34,403.24; Prince Edward Island Potato Marketing Board, Charlottetown, \$13,760.02.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. (21) \$ 12,410 62

TERMINABLE SERVICES

Votes 39 and 662 Freight Assistance on Western Feed Grains. 15,000,000 00
Expenditures. (20) \$ 14,999,239 53

This vote was provided for payment of freight assistance at specified rates on western feed grains shipped to Eastern Canada and British Columbia as feed for live stock and poultry. The purpose of the policy is that feeders of live stock and poultry will receive the full benefit of the subsidy in prices paid for feeds.

The following is a statement of expenditures for Freight Assistance since inception of the policy:

	1951-52	Total to date
Grain shipped to:		
Eastern Canada	13,499,407 33	152,411,689 53
British Columbia	1,499,832 20	16,546,758 74
		168,958,448 27
Refunds credited to Previous Years' War Demobilization and Reconversion Expenditures		22,551 56
	\$ 14,999,239 53	\$168,935,896 71

Payments of \$5,000 or over were made to the following:

Abbott Grain Company, Montreal, \$61,429.02; Agro Co. of Canada, Montreal, \$75,270.74; Alberta Wheat Pool, Vancouver, \$73,751.37; Almonte Flour Mills, Almonte, Ont., \$10,238.38; Atlas Grain Company, Montreal, \$59,328.31; Aurora Flour & Feed Mills, Aurora, Ont., \$6,045.10; Tancere Avard Ltee, Quebec, \$47,715.76; Barnett & Co. Limited, Montreal, \$21,824.96; Noel Begin, Inc., Lewis, Que., \$31,505.10; H. & S. Belanger, Quebec, \$75,955.35; Blatchford Feeds Ltd., Toronto, \$51,743.16; Eugene Bois, Quebec, \$50,655.60; Roger Bois, Quebec, \$18,581.81; Bosco & Bower Ltd., Montreal, \$461,170.79; Boyd's Ltd., Chilliwack, B.C., \$22,519.77; Brackman-Ker Milling Co. Ltd., New Westminster, B.C., \$211,693.01; Buckenfield's Ltd., Vancouver, \$326,924.16; J. A. Burgess & Sons, Ltd., Chilliwack, B.C., \$14,372.53; Canada Packers Ltd., Toronto, \$112,159.81; Estate of E. W. Caron, Montreal, \$238,117.64; Chamberland Co. Ltee, St. Philippe de Neu, Que., \$8,201.55; S. J. Chery & Sons Ltd., Preston, Ont., \$6,418.71; Coatsworth & Cooper Ltd., Toronto, \$265,556.47; Consumers Co-operative Association, Webster's Corners, B.C., \$5,727.64; Cooperative Federce de Quebec, Montreal, \$998,135.11; La Co-operative du Madawaska Ltee, Edmundston, N.B., \$19,855.06; Copeland Flour Mills Co., Ltd., Midland, Ont., \$23,406.15; Crawford Grain Company, Montreal, \$36,393.40.

Delta Flour Mills Ltd., Vancouver, \$17,270.91; H. Desrosiers & Fils, Montreal, \$92,338.42; Dewart Milling Co., Peterborough, Ont., \$27,523.61; Early Seed and Feed Limited, Saskatoon, Sask., \$9,627.95; East Chilliwack Fruit Growers Co-operative, Chilliwack, B.C., \$7,253.65; Eastern Canada Grain Company, Sherbrooke, Que., \$118,441.28; Ellison Milling & Elevator Co. Ltd., Lethbridge, Alta., \$18,457.09; Jos. Fortin & Fils Inc., Quebec, \$53,599.99; Galoon Trading Corp., Montreal, \$12,688; Genest, Nadeau, Ltee, Sherbrooke, Que., \$11,995.44; Paul Gervais & Frere, Montreal, \$76,124.78; Paul Godbout Inc., Quebec, \$58,076.78; Great Star Flour Mills, Limited, St. Mary's Ont., \$25,928.63; Growers Supply Co. Ltd., Kelowna, B.C., \$5,278.03; Frank B. Ham & Co., Toronto, \$306,383.21; W. L. Hogg Limited, Montreal, \$37,178.63; Howson & Howson, Wingham, Ont., \$7,153.68; Hunt Milling Corp. Ltd., London, Ont., \$11,073.43; R. L. Huot & Compagnie, Montreal, \$46,581.22; Inter-Continental Grain Company Limited, Toronto, \$39,881.27; Inter-Provincial Grain Company, Deschenes, Que., \$16,981.30; John Jervis Grain Co., Toronto, \$98,842.17; Kamee Grain Co., Limited, Winnipeg, \$5,016.35; Kennedy and MacDonald, Toronto, \$123,267.59; Wm. Knechtel & Son Limited, Hanover, Ont., \$52,916.13.

Lachance & Morel Ltee, Quebec, \$15,935.67; Lake of the Woods Milling Company Ltd., Montreal, \$114,374.09; Lakeside Milling Company Ltd., Toronto, \$6,296.23; Leblanc & Lafrance, Montreal, \$252,794.94; G. Arthur Lemay, Quebec, \$9,701.44; J. O. Levesque, Bedford, Que., \$19,832.49; Longworth Milling Co. Limited, Toronto, \$51,833.80; Fred Mahon, Quebec, \$11,089.57; Maple Leaf Milling Co. Limited, Toronto, \$681,828.10; Maritime Co-operative Services, Ltd., Moncton, N.B., \$382,832.89; Master Baker Flour Mills Ltd., Vancouver, \$13,089.58; McCabe Grain Company Limited, Winnipeg, \$87,519.89; McCarthy Milling Company Limited, Streetsville, Ont., \$92,221.98; McDonald & Robb Limited, Valleyfield, Que., \$32,320.70; McLellan & McCarter Ltd., Vancouver, \$28,683.26; Midland Pacific Terminal Ltd., Vancouver, \$13,127.82; Milton Milling Company Ltd., Milton, Ont., \$12,332.64; Morrow's Feed & Farm Supply, Mission, B.C., \$9,908.85; National Grain Company Limited, Winnipeg, \$27,784.04.

Ogilvie Flour Mills Co. Limited, Toronto, \$783,371.84; Ottawa Valley Grain Products Limited, Renfrew, Ont., \$17,005.09; Otter District Farmers' Institute, Aldergrove, B.C., \$9,742.03; Pacific Elevators Ltd., Vancouver, \$8,189.86; Parrish & Heimbecker Limited, Toronto, \$678,615.45; J. A. Peer & Son, Toronto, \$8,607.42; Peterborough District Co-operative Services, Peterborough, Ont., \$11,540.88; Phenix Milling Company, Limited, Galt, Ont., \$8,516.76; Pouliot & Poliquin Inc., Quebec, \$13,314.49; R. C. Pratt, Toronto, \$29,273.44; Purity Flour Mills, Limited, Montreal, \$637,991.64; Quaker Oats Company of Canada, Limited, Peterborough, Ont., \$500,654.56; Quebec Stores, Reg'd., Quebec, \$22,278.65.

Ralston Purina Company, Ltd., Woodstock, Ont., \$394,454.65; Red River Grain Company, Limited, Winnipeg, \$78,837.59; Reesors Marmill, Limited, Markham, Ont., \$18,378.21; Reid Milling Company, Streetsville, Ont., \$5,718.60; J. B. Renaud & Cie, Inc., Quebec, \$21,177.68; James Richardson & Sons, Limited, Toronto, \$571,327.13; Robin Hood Flour Mills Limited, Montreal, \$333,082.64; Roe Farms Milling Company, Atwood, Ont., \$52,606.08; W. S. Rogers & Co. Ltd., Fort Langley, B.C., \$64,730.88; J. Theo. Roy & Fils Ltee., Montreal, \$59,004.33; Royal Grain Company, Montreal, \$32,922.34.

Saint John Milling Co., Ltd., Saint John, N.B., \$174,339.78; Saint Lawrence Flour Mills Co., Limited, Montreal, \$374,225.61; Scott & Peden Ltd., Victoria, \$24,228.25; Hugh M. Scott & Co., Montreal, \$39,355.87; Sereaton Grain Company, Toronto, \$126,446.11; Searle Grain Company Ltd., Winnipeg, \$33,666.54; I. Shaffran, Montreal, \$7,511.90; Smith Brokerage Co. Ltd., Saint John, N.B., \$464,901.62; Snider Flour Milling Co., Limited, St. Jacob's, Ont., \$28,471.32; Soo Line Mills Limited, Winnipeg, \$6,490.90; H. K. Starnes & Co., Montreal, \$20,257.47; Strathroy Flour Mills Limited, Strathroy, Ont., \$6,012.66; Surrey Co-operative Association, Cloverdale, B.C., \$136,503.93; Swift Canadian Co. Limited, Toronto, \$23,978.67.

Tavistock Milling Co., Limited, Tavistock, Ont., \$37,832.80; T. H. Taylor Co., Limited, Chatham, Ont., \$14,487.34; Rene Theoret Enr'g., Montreal, \$37,653.47; Three Rivers Grain and Elevator Company Limited, Three Rivers, Que., \$31,091.50; Toronto Elevators, Limited, Toronto, \$1,491,133.81; Tougas & Tougas Limitee, Montreal, \$88,474.28; Elzebert Turgeon Reg'd., Montreal, \$125,070.30; United Co-operatives of Ontario, Toronto, \$311,359.61; United Farmers Ltd., Haney, B.C., \$15,572.58; The United Fruit Cos. of Nova Scotia Limited, Kentville, N.S., \$13,935.11; United Grain Growers Ltd., Edmonton, \$11,205.35; United Milling & Grain Co. Ltd., Vancouver, \$56,271.42; Hiram Walker & Sons Grain Corporation, Limited, Walkerville, Ont., \$37,062.63; Wickett Wholesale, Port Hope, Ont., \$10,061.53.

Votes 40 and 566	Agricultural Lime Assistance	530,000 00
	Expenditures	(20) \$ 530,000 00

P.C. 3069, June 15, 1951, authorized the Minister of Agriculture to pay to the Provincial Governments of the six Eastern Provinces and to British Columbia, assistance not exceeding 60 per cent of the amount paid by these provinces in increasing lime utilization for soil amendment purposes, such assistance not to exceed \$1.25 per ton on lime distributed.

Payments were made as follows: Newfoundland, \$1,007.50; Nova Scotia, \$108,367.20; Prince Edward Island, \$30,532.44; New Brunswick, \$86,131.34; Quebec, \$247,897.38; Ontario, \$22,991.91; British Columbia, \$33,072.23.

Vote 41 To provide for Quality Premiums on High Grade Hog Carcasses and Administration Costs

	Estimates	Allotments	Expenditures
Printing of Premium Warrants	(9) 36,000 00	36,000 00	33,895 36
A Quality Premiums on A and B1 Grade Hog Carcasses ..	(20) 5,500,000 00	5,500,000 00	5,340,700 17
	<u>\$5,536,000 00</u>	<u>\$5,536,000 00</u>	<u>\$5,374,595 53</u>

A Payments to producers of premium hogs were made by means of warrants issued at packing plants and other approved abattoirs, and are negotiable at par at the chartered banks, the rate of premium being \$2 per head on "A" Grade carcasses and \$1 per head on "B1" Grade carcasses. To encourage producers to retain their hogs during the period of market disruption resulting from the outbreak of foot and mouth disease, the payment of premiums on carcasses heavier than the regular weights was authorized by P.C. 1264, March 4, 1952.

The following is a statement of expenditures from the inception of the policy:

	1951-52	Total to date
Maritimes	237,219 09	1,591,854 62
Quebec	1,428,154 39	11,015,684 43
Ontario	2,148,327 38	19,741,427 00
Manitoba	435,766 13	7,227,647 58
Saskatchewan	210,541 00	4,687,283 00
Alberta	607,321 13	10,851,483 19
British Columbia	273,371 00	2,215,639 00
		57,331,018 82
Refunds credited to Revenues—Refunds of Previous Years' War, Demobilization and Reconversion Expenditures.....		510 33
	<u>\$ 5,340,700 17</u>	<u>\$ 57,330,508 49</u>

SPECIAL

Vote 42 To provide for assistance to encourage the improvement of cheese and cheese factories

	Estimates	Allotments	Expenditures
A Subsidies for construction and reconstruction of cheese factories, improving cheese maturing facilities in cheese factories and the standardization of cheese pressing equipment	(20) 200,000 00	200,000 00	178,436 12
B Premiums on high quality cheese.....	(20) 900,000 00	900,000 00	777,196 05
	<u>\$1,100,000 00</u>	<u>\$1,100,000 00</u>	<u>\$ 955,632 17</u>

The Cheese and Cheese Factory Improvement Act, c. 13, 1939, governs payments made under this vote.

A Subsidies to the extent of 50 per cent of the amount actually expended for the following purposes by the owners of cheese factories were paid: amalgamation and construction of new factories, \$159,165.49; insulating and/or refrigerating existing factories, \$19,270.63.

The following is a distribution of expenditures by provinces, the number of factories participating being shown in parentheses:

Amalgamation and new construction: Quebec (2), \$75,576.11; Ontario (8), \$83,589.38.

Insulating and/or refrigerating: New Brunswick (2), \$848.91; Quebec (5), \$2,601.83; Ontario (11), \$12,237.29; Manitoba (1), \$453; British Columbia (1), \$3,129.60.

B Rates of payment were one cent per pound on cheese scoring 93 points and two cents on cheese scoring 94 or more points. The following is a distribution of expenditures by provinces, the number of participating factories being shown in parentheses: Prince Edward Island (7), \$2,033.53; New Brunswick (8), \$3,291.83; Quebec (142), \$93,070.87; Ontario (345), \$664,360.36; Manitoba (6), \$5,968.82; Saskatchewan (3), \$275.87; Alberta (10), \$7,206.17; British Columbia (2), \$988.60.

Vote 43 To provide assistance for the replacement of maple production equipment

	500,000 00
Expenditures	(22) \$ 262,570 75

This vote was provided to cover payments to the Government of the Province of Quebec pursuant to a 1940 agreement under which the Federal and Provincial Governments undertook mutually to assist producers of maple products in the Province to replace lead-contaminated sap buckets with others of approved material. Under this agreement, the Province undertakes to assist producers in organizing into groups, co-operatives

and associations for the purpose of making quantity purchases of the approved buckets direct from the manufacturers. The cost to these organized groups to April 30 was 16 cents for 1½ gallon, 20 cents for 2 gallon and 26 cents for 3 gallon buckets. From May 1 the cost of 2 and 3 gallon buckets was increased to 21 and 28 cents respectively. The balance is paid to the manufacturers by the Province which is recouped by the Federal Government for 50 per cent of such expenditure.

Payments from inception of the policy to date were \$2,050,056.81. In 1951-52, 1,375,838 buckets were purchased. In all, 13,373,739 have been replaced and it is estimated that a further 5,000,000 will be required.

Vote 44 For assistance in construction of potato warehouses under regulations to be approved by the Governor in Council.	(20)	\$ 50,000 00
Expenditures		nil

Votes 45 and 663 Prairie Farm Rehabilitation Act and Water Storage

	Estimates	Allotments	Expenditures
Salaries and Wages	707,307 00	719,220 00	719,220 00
Allotted from Vote 131, Salaries, etc.	11,075 00	11,075 00	9,905 84
	(1) 718,382 00	730,295 00	729,125 84
Outside Legal Services	(4) 2,000 00	510 00	509 84
Travelling and Removal Expenses	(5) 83,825 00	154,060 00	153,690 96
Freight, Express and Cartage	(6) 4,285 00	4,600 00	4,597 09
Postage	(7) 4,700 00	7,385 00	7,382 53
Telephones and Telegrams	(8) 6,918 00	11,650 00	11,646 80
Printing of Reports	(9) 3,000 00	215 00	211 70
Office Stationery, Supplies and Equipment	(11) 23,800 00	16,350 00	16,307 56
Supplies and Materials	(12) 78,705 00	56,500 00	56,347 28
Construction of Pastures	(13) 519,500 00	297,000 00	296,635 11
Assistance in Construction of Water Supplies for Stock-water and Irrigation	(13) 300,000 00	175,000 00	174,999 08
Completion of Community Water Storage Projects	(13) 165,000 00	58,500 00	58,051 23
Construction of New Community Water Storage Projects	(13) 265,000 00	94,500 00	94,262 32
Construction of Large Storage and Irrigation Projects	(13) 160,000 00	535,000 00	534,309 13
Purchase of Land	(13) 13,000 00	10,000 00	9,929 31
Maintenance and Operation of Pastures, except Wages	(14) 97,370 00	135,500 00	135,436 96
Maintenance of Community Water Storage Projects	(14) 70,000 00	116,100 00	116,053 63
Maintenance of Large Water Reservoirs	(14) 69,150 00	199,600 00	196,563 25
Operation, Maintenance and Development of Completed Irrigation Projects	(14) 83,800 00	129,300 00	129,266 40
Improvements to Large Water Storage and Irrigation Projects	(14) 30,000 00	9,000 00	8,882 44
Regrassing and Grazing Surveys	(14) 49,147 00	31,000 00	30,909 66
Rental of Office Space	(15) 5,700 00	3,560 00	3,532 00
Purchase of Bulls for Pastures	(16) 57,500 00	48,500 00	48,475 66
Purchase of Earth-moving Equipment, Vehicles, etc.	(16) 90,000 00	92,500 00	92,397 62
Operation of Bull Stations	(17) 7,876 00	9,650 00	9,613 27
Repair and Upkeep of Machines, Vehicles, etc.	(17) 75,000 00	113,000 00	112,616 11
Upkeep of Machinery on Irrigation Projects	(17) 15,000 00	5,200 00	5,152 46
Rental of Equipment for Pasture Improvements	(18) 3,000 00	6,200 00	6,107 65
Assistance in Movement and Re-establishment of Settlers	(20) 55,000 00	900 00	807 93
Employer's Contribution to Unemployment Insurance	(21) 6,145 00	3,500 00	3,492 15
Sundries	(22) 13,272 00	21,000 00	20,648 10
	<u>\$3,076,075 00</u>	<u>\$3,076,075 00</u>	<u>\$3,067,961 07</u>

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Estimates	Allotments	Expenditures
Administration—			
Ottawa	29,999 00	26,866 77	26,167 98
Regina	87,805 00	78,407 03	77,507 93
Community Pastures—			
Supervision	43,303 00	40,458 00	39,926 63
A Construction of Community Pastures	577,407 00	367,532 75	
Antelope Park No. 322			23,640 69
Caledonia Elmsthorpe No. 99-100			23,326 60
Coalfields No. 4			24,974 78
Key West No. 70			11,048 19
Mantario No. 262			21,080 24
Royal No. 465			29,970 40
Val Marie No. 47			15,747 40
Projects under \$10,000			146,846 81
General—			
Salaries and Wages			45,405 05
Travelling Expenses			15,762 64
Supplies and Materials			5,714 96
Miscellaneous			3,348 28
	577,407 00	367,532 75	366,866 04
B Management and Operation of Community Pastures	186,150 00	254,250 00	253,782 92
Pasture Improvements	10,000 00	8,299 20	8,299 20
Purchase and Development of Bulls	68,500 00	60,424 66	60,402 01
Regrassing and Grazing Surveys	68,147 00	43,421 31	43,421 31
Water Development—			
Supervision	47,153 00	31,551 07	31,252 26
B Small Projects	1,099,521 00		
Dams and Dugouts		174,999 08	174,999 08
New Projects—Construction		94,293 82	
Alticane Community Project			858 68
Ambrose Flats			4,781 03
Dalmeny Dugout			999 90
Denzil Community Dugout			975 24
Doonside Project			1,307 05
Dunning Dam			3,566 00
Mackay Community Project			5,088 20
McAlpine Creek Project			15,917 25
McGregor Community Dam			9,472 51
Meadow Creek Dam			1,707 60
Newburn Lake Community Project			1,603 85
Pershing Dam			4,782 46
Pirmez Creek			20,997 62
Redford Project			1,814 35
Reid Hill Community Project			6,165 50
Reward Community Project			921 22
Roughmeadow Community Project			2,470 93
Salvador Community Project			1,000 00
R. M. of Terrell (Spring Valley)			1,346 88
Vulcan Community Project			3,996 77
West Poplar No. 1			2,124 28
Wheatacre No. 2			2,365 00
Completion of Community Projects		58,072 06	58,051 23
Maintenance		116,155 00	116,053 63
Supervision		404,900 00	
Salaries			277,423 07
Travelling Expenses			100,737 40
Supplies and Materials			11,097 25
Miscellaneous			13,001 00
	1,099,521 00	848,419 96	846,624 98
B Large Projects—Maintenance	102,123 00	218,325 00	217,789 19

	Estimates	Allotments	Expenditures
B Large Irrigation and Water Storage Projects, Construction..	160,000 00	534,313 53	
Gouverneur Dam			97,228 66
Contract for supplying cement: Canada Cement Company Limited, Montreal, \$6,565; payment in full.			
Contract for supplying of pipe: R. J. Fyfe Equipment Ltd., Regina, \$6,125.87; payment in full.			
Contract for supplying reinforcing steel: Dominion Bridge Company Limited, Lachine, Que., \$9,316; payment in full.			
Highfield Reservoir			17,159 71
Swift Current Irrigation Project (Herbert Extension).....			340,140 13
Contract for supplying culverts: Armco Drainage & Metal Products of Canada Ltd., Guelph, Ont., \$17,806.80; payments, \$11,715.			
Contract for supplying pre-cast sectional bridges: Concrete Constructors Limited, Calgary, Alta., \$25,136.50; payment in full.			
Wawanesa Dam			79,780 63
	160,000 00	534,313 53	534,309 13
Supply, Equipment and Service Depot—			
Supervision and Operation	107,646 00	144,953 83	144,937 73
Acquisition of Materials	25,000 00	12,764 50	12,072 01
C Acquisition of Equipment	90,000 00	91,180 33	91,047 68
Repairs to Equipment	70,000 00	110,744 34	110,669 65
Resettlement and Land Use—			
Supervision	31,673 00	29,025 00	29,008 14
Movement and Re-establishment of Settlers	55,000 00	807 93	807 93
B Projects for Settlement—Operation	172,148 00	146,650 00	146,388 66
B Project Improvements and Exploration	30,000 00	8,882 44	8,882 44
Land Purchase, Claims, etc.	15,000 00	18,797 35	18,797 25
	<u>\$3,076,075 00</u>	<u>\$3,076,075 00</u>	<u>\$3,067,961 07</u>

This vote was provided for expenditures in connection with the rehabilitation of drought and soil drifting areas in the three Prairie Provinces under policies of land utilization and water storage and development.

Wages of labourers and casual employees amounted to \$657,125.71.

A Two contracts amounting to \$17,204.76 were awarded to Marshall Wells Company Limited, Saskatoon, Sask., for the supplying of barbed wire. Payments in full were made during the year.

A contractual payment of \$8,876.12 for rental of equipment was made to Ross P. Wellings, Regina.

B Contractual payments of \$5,000 or over for rental of equipment were made to the following: John Babiuk, Regina, \$7,638.87; A. Brian Campbell, Preeceville, Sask., \$6,650; W. E. Clark, Mortlach, Sask., \$6,503.30; Contractors Supplies Limited, Regina, \$10,022.84; Lawrence Dupont, Rush Lake, Sask., \$8,150.09; W. H. & E. D. Dyck, Swift Current, Sask., \$24,688.10; Donald K. Forbes Ltd., Regina, \$61,158.50; Good and House, Rainier, Alta., \$35,720.63; Grover & Faupel, Hanna, Alta., \$9,629.70; F. J. Hack, Whitewood, Sask., \$55,969.34; Harris Construction Company Limited, Winnipeg, \$74,563.34; J. A. McMillan, Medicine Hat, Alta., \$7,377.25; Murray & Paul Construction Co. Ltd., Lethbridge, Alta., \$18,250.50; Northwest Construction Co. Ltd., Regina, \$82,726.95; H. W. Pedersen, Swift Current, Sask., \$16,914.70; Alex M. Shymko, Ituna, Sask., \$5,936.50; C. C. Smith, Maple Creek, Sask., \$23,827.44; K. R. Tracey, Moose Jaw, Sask., \$39,338.05; Webber & Shannon, Medicine Hat, Alta., \$6,896; Ross P. Wellings, Regina, \$39,772.70; Western Construction Company, Swift Current, Sask., \$10,238.50; A. P. Wheelock, Regina, \$40,538.71; Wolfe Bros. Contractors, Regina, \$19,167.

C Included the purchase of 1 car at a net cost of \$1,682.76; 1 truck at a net cost of \$1,183.13; 1 tractor at a net cost of \$9,297; 1 air compressor, \$3,965; 1 gravel conveyor, \$3,163; 1 hoist, \$1,783.50; 4 light plants, \$4,748.45; 1 planer, \$4,332; 2 pumps, \$4,464.15; 1 scraper, \$4,800; 9 sprayers, \$4,972.50; 1 trailer, \$2,250; 2 power control units, \$4,464.15.

Revenues arising from services provided through the above expenditures amounted to \$390,192.43 and included pasture fees, \$272,307.56; breeding fees, \$47,092; sale of livestock, \$22,153.64; water charges, \$16,611.84; inoculation fees, \$15,180.91; and sale of irrigated land, \$5,898.46.

Votes 46 and 567 Major Irrigation and Water Conservation Projects in the Prairie Provinces

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Total Salaries and Wages	1,107,232 00	1,260,120 00	1,260,120 00
Allotted from Vote 131, Salaries, etc.	20,880 00	20,880 00	19,947 85
	(1) 1,128,112 00	1,281,000 00	1,280,067 85
Consultants and Other Special Services	(4) 28,900 00	3,200 00	3,190 32
Travelling Expenses	(5) 508,900 00	270,000 00	268,454 82
Removal Expenses	(5) 5,000 00	2,400 00	2,345 27
Freight, Express and Cartage	(6) 3,250 00	9,500 00	9,468 28
Postage	(7) 1,000 00	1,800 00	1,791 67
Communication Services	(8) 7,700 00	9,550 00	9,518 11
Advertising for Tenders	(10) 2,000 00	1,200 00	1,140 43
Office Stationery and Supplies	(11) 11,000 00	27,000 00	26,912 56
Office Equipment	(11) 1,000 00	3,150 00	3,144 09
Supplies and Materials for Surveys and upkeep of Works..	(12) 115,480 00	205,500 00	205,417 31
Construction Work for General Surveys and Erosion Studies	(13)	25,100 00	25,060 42
Bow River Project—Construction of Irrigation Canals and Structures, also Camp Buildings	(13) 2,618,956 00	3,175,180 00	3,171,412 22
St. Mary's Irrigation Project—Construction of Canals, Dams and Purchase of Land	(13) 1,343,000 00	1,138,000 00	1,137,958 10
Contract Drilling for Sub-surface Investigations	(13) 52,500 00	46,725 00	46,723 32
South Saskatchewan Project—Surveys and Construction other than Costs provided for under other headings....	(13) 545,000 00	192,600 00	192,550 74
Bow River—Repair and Upkeep of Buildings, Irrigation Structures and Works	(14) 87,000 00	20,100 00	20,086 66
St. Mary's Irrigation Project—Repair and Upkeep of Camp and Project Headquarters	(14) 54,500 00	33,300 00	33,263 14
Rental of Buildings for Office Accommodation	(15) 6,220 00	8,860 00	8,855 00
Purchase of Equipment for Surveys, Investigations and Operation of Projects	(16) 130,800 00	184,100 00	184,048 14
Repairs to Vehicles, Drilling and Earth-moving Machinery	(17) 103,000 00	101,500 00	101,399 83
Light and Water	(19) 500 00	10,500 00	10,415 55
Assistance in Re-establishing Farmers on Irrigable Land...	(20) 50,000 00	50,000 00	49,121 03
Unemployment Insurance Contributions	(21) 5,425 00	6,150 00	6,129 67
Sundries	(22) 18,622 00	21,450 00	21,443 24
	<u>\$6,827,865 00</u>	<u>\$6,827,865 00</u>	<u>\$6,819,917 77</u>

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Bow River Project	3,474,320 00		
Expenditures on this project to date were \$6,738,653.90.			
A Operation of Existing Project, Extension and Development..		147,250 00	147,247 91
Contractual payment for rental of equipment:			
J. C. Mabley, Taber, Alta., \$17,510.40.			
Supervision and Surveys		233,000 00	232,857 75
B Construction, Renovation, Development and Improvement...		3,324,070 00	3,324,001 60
Contract for supplying of untreated timber: Allan Lumber Yard, Brooks, Alta., \$6,479.84; payment in full.			
Contract for construction of Travers Dam: Emil Anderson Construction Company Ltd., Hope, B.C., \$2,121,810; payments, \$114,976.57.			
Contract for supply of radial control gates: Armco Drainage & Metal Products of Canada Ltd., Guelph, Ont., \$9,038; payment in full.			
Contract for supplying of culverts: Armco Drainage & Metal Products of Canada Ltd., Guelph, Ont., \$54,605.35; payments, \$38,264.40.			
Contract for supplying of cement: Canada Cement Company Limited, Montreal, \$31,607.50; payment in full.			
Contract for supply and erection of wood pipe: Canadian Wood Pipe & Tanks Ltd., Vancouver, B.C., \$170,893; payments, \$157,120.54.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Contract for supply of precast concrete bridges: Concrete Constructors Limited, Calgary, Alta., \$224,841.64; payment in full.			
Contract for supplying of re-inforcing steel: Dominion Bridge Company Limited, Lachine, Que., \$40,473.25; payment in full.			
Contract for enlargement of a section of main canal; F. R. Gibbs, Medicine Hat, Alta., \$90,367.86; payment in full.			
Contract for construction of a distribution system; F. R. Gibbs, Medicine Hat, Alta., \$146,132.50; payments, \$69,614.55.			
Contract (1950-51) for construction of Little Bow Reservoir; J. C. Mabley, Taber, Alta., \$40,785.01; payments, including final payment, \$8,874.18.			
Contract for supply of wood stave pipe and hardware: Pacific Coast Pipe Co. Ltd., Vancouver, B.C., \$299,114; payments, \$296,756.51.			
Contract for construction of a distribution system; F. W. Rogerson, Calgary, Alta., \$210,285; payments, \$102,651.70.			
Contract for construction and installation of syphon: Square-M Construction and Equipment Ltd., Edmonton, \$219,067.55; payments, \$182,023.78.			
Contract for enlargement of main canal; Standard Gravel & Surfacing of Canada Limited, Calgary, Alta., \$174,000; payments, \$118,292.48.			
Contract for substructures for two wood stave syphons: William Tomchuk, Regina, \$48,876.50; payments, \$37,813.01.			
Contract (1950-51) for reconstruction of flume: W. C. Wells Construction Co. Ltd., Saskatoon, Sask., \$70,000; payments, \$24,969.50; to date \$47,457.58.			
Contract (1950-51) for supply and erection of a building: Williams Supply Co. Ltd., Regina, \$20,786; payments, including final payment, \$13,936. (Original contract reduced by \$13,000 to provide for certain work to be carried out by various contractors).			
Two contracts amounting to \$27,492.72 were awarded to the Revelstoke Sawmill Co. Ltd., Calgary, Alta., for the supplying of lumber; payments were in full.			
Includes the purchase of land and buildings from H. Cohen for the sum of \$120,000.			
Contractual payments for rental of equipment were made to the following: Hector C. Bleukens, Lethbridge, Alta., \$5,428.03; Bond Construction Co. Ltd., Edmonton, \$82,365.75; Caribou Construction Company Limited, Moose Jaw, Sask., \$12,517.50; Continental Construction Ltd., Regina, \$31,997; Contractors Supplies Limited, Regina, \$6,543; W. D. Cunningham, Edmonton, \$8,140; A. N. Duff, Regina, \$29,060; C. P. Evans, Gleichen, Alta., \$10,545.75; Gregerson Ditching Company Limited, Lethbridge, Alta. \$9,275; Hulse Construction Co., Moose Jaw, Sask., \$28,503.94; John Keslering, Masefield, Sask., \$11,715.32; T. A. Klemke, Moose Jaw, Sask., \$15,488.60; C. E. Lambe, Calgary, Alta., \$7,115; J. C. Mabley, Taber, Alta., \$38,927.15; Maple Leaf Construction Ltd., Winnipeg, \$15,656; A. A. McKee, Vulcan, Alta., \$18,532; Murray & Paul Construction Co. Ltd., Lethbridge, Alta., \$5,300.75; Nodwell Brothers, Calgary, Alta., \$67,656.86; Sten Peterson, St. Vital, Man., \$5,160; Piggott Construction Company, Saskatoon, Sask., \$21,510.50; A. A. Pitchko, Macleod, Alta., \$27,778.30; F. W. Rogerson, Calgary, Alta., \$49,472.10; W. P. Rolick, Burstall, Sask., \$42,938.97; Leslie Roscoe, Vauxhall, Alta., \$7,000.59; George Smith, Taber,			

	Estimates	Allotments	Expenditures
Alta., \$12,632; Square-M Construction and Equipment Ltd., Edmonton, \$250,245.02; Standard Gravel & Surfacing of Canada Limited, Calgary, Alta., \$26,553.16; W. C. Wells Construction Co. Ltd., Saskatoon, Sask., \$13,769; J. A. Whelihan, Vauxhall, Alta., \$29,567.50.			
	3,474,320 00	3,704,320 00	3,704,107 20
St. Mary's Irrigation Project	1,840,815 00		
Expenditures on this project to date were \$10,868,539.78.			
Supervision and Surveys		390,985 03	388,658 67
Consultations and Experiments		1,546 73	1,546 72
Land Purchase		5,275 67	5,275 67
B Construction and General Works		1,244,738 10	1,243,669 33
Contract for the supply of stop logs: Atlas Lumber Company Ltd., Lethbridge, Alta., \$14,979.24; payment in full.			
Contract for the supply of lumber and piling: Atlas Lumber Company Ltd., Lethbridge, Alta., \$11,824.10; payment in full.			
Contract for the supply of cement: Canada Cement Company Limited, Montreal, \$71,375; payment in full.			
Contract for the supply of treated piling: Canada Creosoting Company Limited, Calgary, Alta., \$6,664; payment in full.			
Contract for alterations to railway bridges: Canadian Pacific Railway Company, Montreal, \$45,000; payments, \$32,724.08.			
Contract (1950-51) for alterations to railway bridges: Continental Construction Ltd., Regina, \$73,850; payments, \$35,874.94; to date \$43,569.94.			
Contract for supplying of re-inforcing steel: Dominion Bridge Company Limited, Lachine, Que., \$38,616.18; payment in full.			
Contract (1949-50) for construction of main canal: Doncaster Construction Co. Ltd., Edmonton, \$246,130.74; payments, including final payment, \$55,634.56.			
Contract (1950-51) for supply of steel thimble and two valves: John Inglis Co. Limited, Toronto, \$54,929.42; payments, including final payment, \$34,523.90.			
Contract (1950-51) for installation of control gates: John Inglis Co. Limited, Toronto, \$92,891.60; payments, including final payment, \$11,367.60.			
Contract for the supply of two stop log hoists: William Kennedy & Sons Limited, Owen Sound, Ont., \$56,500; payments, \$8,983.			
Contract (1950-51) for miscellaneous works on Dam: Nodwell Brothers, Calgary, Alta., \$111,231; payments, \$24,104.02; to date \$96,405.86.			
Contract for construction of main canal: Piggott Construction Company, Saskatoon, Sask., \$255,895; payments \$78,829.99.			
Contract for supply of re-inforced concrete chute: Piggott Construction Company, Saskatoon, Sask., \$117,372.50; payments, \$29,346.68.			
Contract for supplying of lumber and piling: J. J. Watson, Picture Butte, Alta., \$27,496.34; payment in full.			
Contract (1950-51) for construction of spillway: W. C. Wells Construction Co. Ltd., Saskatoon, Sask., \$506,760.36; payments, including final payment, \$339,577.73. (Original contract increased by \$126,405.36 under extra work clause to repair and rectify damage caused by abnormal flood conditions during construction).			
Contract (1948-49) for construction of main dam: W. C. Wells Construction Co. Ltd., Saskatoon, Sask., \$2,684,946.86; payments, including final payment, \$112,561.87.			

	Estimates	Allotments	Expenditures
Contract for enlargement of canal: The Western Construction & Lumber Company Limited, Edmonton, \$372,336; payments, \$159,781.54.			
Contractual payments for rental of equipment were made to the following: Blood Farmers Association Inc., Lethbridge, Alta., \$5,044.32; J. A. Shannon Construction, Taber, Alta., \$5,705.15.			
	1,840,815 00	1,642,545 53	1,639,150 39
South Saskatchewan River Development—including Engineering Surveys and Supervision, also construction of Works, including Dam and Project Headquarters and access facilities	1,002,500 00		
Expenditures on this project to date were \$1,858,541.83.			
Topographical Surveys		137,560 32	137,313 44
Soil Mechanics		181,150 00	181,149 36
Contractual payment for rental of equipment: Alvin Rankin, Hanley, Sask., \$20,204.75.			
A General Surveys and Pre-investigations		192,316 18	191,680 74
Payment for air mapping: The Photographic Survey Corporation Limited, Toronto, \$10,377.60.			
Contractual payments for rental of equipment: Bond Construction Co. Ltd., Edmonton, \$9,512.90; Drury & Gilchrist Construction, Maple Creek, Sask., \$6,059.75; C. & J. Lewis, Carlyle, Sask., \$17,539.20; Phil South, Regina, \$12,448; Zeller & LaFountain Construction, Medicine Hat, Alta., \$8,430.75.			
	1,002,500 00	511,026 50	510,143 54
Engineering Surveys, and Investigation, on Major Irrigation and Reclamation Projects, including Red Deer.....	510,230 00		
B Surveys Red Deer River Project		100,602 01	100,602 00
Expenditures on this project to date were \$629,890.45.			
B General Surveys, including Head Office for engineering services and facilities and surveys of Major Irrigation and Reclamation Projects		340,950 00	340,262 79
Contractual payment for rental of equipment: George McLean, Fork River, Man., \$12,210.			
B Soil Mechanics Division		252,200 00	251,539 11
Contractual payment for rental of equipment: Western Water Wells Limited, Calgary, Alta., \$16,295.			
Drainage and Hydraulic Division		132,500 00	131,841 68
Prairie Provinces Water Board		19,000 91	18,932 76
B Design Division		86,419 28	85,042 57
Stream Bed Erosion Control and Bank Protection.....		24,942 95	24,942 95
Economic Studies		13,357 82	13,352 32
	510,230 00	969,972 97	966,516 58
	<u>\$6,827,865 00</u>	<u>\$6,827,865 00</u>	<u>\$6,819,917 77</u>
Wages of labourers and casual employees amounted to \$688,759.76.			
A Included payments of \$500 or over for legal and consultants' fees made to the following: J. A. Allen, Edmonton, \$1,056 25; A. Casagrande, Cambridge, Mass., U.S.A., \$1,787.60; H. B. Ferguson, Washington, D.C., U.S.A., \$734.76; Charles Russell and Company, London, England, \$1,123.94.			
B Included the purchase of 8 cars at a net cost of \$13,514.61; 10 trucks at a net cost of \$26,192.73; 1 steam boiler, \$1,250; 1 air conditioner, \$1,928; 1 combine, \$1,825; 1 dragline, \$21,170; 1 disc, \$1,497; 2 graders, \$32,000; 10 heating systems, \$8,405; 1 pulvi-mixer, \$4,600; 1 concrete mixer, \$2,150; 1 motor, \$1,058; 1 planer, \$3,454; 2 snow plows, \$5,291; 2 lighting plants, \$2,446; 4 plumbing systems, \$4,614.80; 1 pneumatic tank, \$1,506; 1 tamper, \$1,166.78; 5 tractors, \$33,234.71; 1 motorized scraper, \$6,100; 1 weeder, \$1,414.			
Revenues arising from services provided through the above expenditures amounted to \$212,048.31 and included sale of irrigated land, \$86,049.22; rent of irrigated land, \$18,966.20; water charges, \$68,158.03; interest on sale agreements, \$27,069.28; sale of produce, \$3,222.97; house rent paid by employees, \$7,712.49.			

Vote 667 Assiniboine River—Surveys, Dyking and Cut-off		75,000 00
Expenditures	(13)	\$ 68,410 01

This vote was administered under the Prairie Farm Rehabilitation Act.

Expenditures were for engineering surveys and construction and included the purchase of 1 car at a net cost of \$1,675.99.

Vote 47 Prairie Farm Assistance Act Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 316,344 00	316,344 00	199,192 60
Travelling Expenses	(5) 170,000 00	170,000 00	80,634 52
Freight, Express and Cartage	(6) 2,000 00	2,000 00	98 86
Postage	(7) 6,000 00	6,000 00	2,766 00
Telephones and Telegrams	(8) 5,000 00	5,000 00	2,491 63
Publicity and Advertising	(10) 1,000 00	1,000 00	
Printing, Stationery and Office Equipment	(11) 12,000 00	12,000 00	3,572 85
Repairs and Upkeep of Equipment	(17) 1,000 00	1,000 00	
Unemployment Insurance Contributions	(21) 1,000 00	1,000 00	309 38
Sundries	(22) 2,000 00	2,000 00	976 26
	\$ 516,344 00	\$ 516,344 00	\$ 290,041 90

Under the Act, authority for appointments and rates of pay is vested in the Governor in Council.

Votes 48 and 664 Land Protection, Reclamation and Development in British Columbia under such terms and conditions as may be approved by the Governor in Council

	Estimates	Allotments	Expenditures
Salaries and Wages.....	(1) 102,917 00	85,000 00	82,496 50
Consultants and other Special Services.....	(4)	1,634 00	1,633 77
Travelling Expenses	(5) 57,700 00	29,000 00	28,283 54
Freight, Express and Cartage.....	(6)	1,100 00	1,064 81
Communication Services	(8)	850 00	820 59
Office Equipment	(11)	250 00	209 15
Office Stationery and Supplies.....	(11)	1,500 00	1,420 28
Supplies and Materials.....	(12) 32,855 00	10,000 00	9,419 26
Acquisition or Construction of Buildings and Works.....	(13) 318,050 00	394,938 00	371,273 54
Repairs and Upkeep of Land, Buildings and Works.....	(14) 6,000 00	200 00	165 59
Acquisition of Equipment.....	(16) 12,350 00	6,500 00	6,270 71
Repairs and Upkeep of Equipment.....	(17) 5,100 00	4,000 00	3,930 20
Sundries	(22) 2,220 00	2,220 00	2,050 54
	\$ 537,192 00	\$ 537,192 00	\$ 509,038 48

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Estimates	Allotments	Expenditures
General Supervision	44,257 00	62,257 00	60,434 99
Contract for supplying of wood stave pipe and fittings: Canadian Wood Pipe & Tanks Ltd., Vancouver, \$18,298.54; payment in full, of which \$16,000 was charged to Experimental Farms Service, Vote 24.			
Contractual payment for rental of equipment: R. E. Postill & Sons Ltd., Vernon, B.C., \$5,330.39.			
A Supervision of Construction	74,560 00	58,560 00	50,860 66

	Estimates	Allotments	Expenditures
B Surveys	94,325 00	69,375 00	54,310 87
Cawston Benches	5,000 00	18,200 00	17,568 82
Expenditures on this project to date were \$178,796.66.			
Contract (1950-51) for construction of storage dam and installation of pumps: Interior Contracting Co. Ltd., Penticton, B.C., \$77,782.30; payments, including final payment, \$16,206.91. (The original contract of \$61,575.39 was increased to cover additional costs arising from unseasonably high water in the Similkameen River during construction).			
Lillooet Reclamation Project.....	206,050 00	206,050 00	204,836 63
Contract (1950-51) for excavation of river channel and dyke construction: G. W. Ledingham & Co. Ltd., Vancouver, \$56,618.29; payments, including final payment, \$26,945.29.			
Contractual payments for rental of equipment: Eric Larsen Ltd., North Kamloops, B.C., \$81,171.62; R. E. Postill & Sons Ltd., Vernon, B.C., \$28,847.63; Tanner & Eyjolfson Construction Company, New Westminster, B.C., \$20,891.73.			
Penticton West Bench.....	50,000 00		
Bankhead Irrigation District.....	25,000 00	33,250 00	32,228 60
Contract for distribution system: R. E. Postill & Sons Ltd., Vernon, B.C., \$34,654.70; payment in full, of which \$4,418.30 was charged to the Department of Veterans Affairs, Vote 571, in respect of farm holdings under the Director, Soldier Settlement and Veterans' Land Act.			
Project Improvement and Operation.....	12,000 00	13,000 00	12,675 76
Chase Project	26,000 00	76,500 00	76,122 35
Contract for erection and installation of a sprinkler system: Interior Contracting Co. Ltd., Penticton, B.C., \$14,313.63; payment in full.			
Contract for supplying of wood stave pipe: Canadian Wood Pipe & Tanks Ltd., Vancouver, \$60,955.68; payments, \$60,341.40.			
	<u>\$ 537,192 00</u>	<u>\$ 537,192 00</u>	<u>\$ 509,038 48</u>

Wages of labourers and casual employees amounted to \$57,199.31.

A Included payment for consultant's fees made to D. J. McGugan, New Westminster, B.C., \$1,633.77.

B Included the purchase of 2 cars at a net cost of \$4,014.13; 2 pumps, \$2,661.48.

Votes 49 and 665 Land Protection and Reclamation; Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council.

Expenditures..... (13) \$ 220,000 75

P.C. 5/6191, December 7, 1949, P.C. 1/4422, September 15, 1950 and P.C. 1/1973, April 19, 1951, authorized an agreement with the Province of Manitoba for the construction of flood control projects. The agreement provided that, on submission of verified accounts, the Federal Government should pay one half of the cost with the liability not to exceed \$160,000. Payments amounting to \$120,000.75 were made to the Province.

P.C. 76, January 4, 1951, authorized payment to the Township of Harwich of 50 per cent of actual expenditures made by the Township, but not to exceed \$100,000, to construct a sea wall for the protection of the Burk Drainage Works. Payments totalling \$100,000 were made during the year.

Votes 50 and 666 Maritime Marshland Rehabilitation Act

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 187,108 00	205,108 00	199,907 17
Travelling Expenses	(5) 47,000 00	69,000 00	66,816 83
Freight, Express and Cartage	(6) 3,000 00	2,400 00	1,886 50
Postage	(7) 750 00	750 00	750 00
Telephones and Telegrams	(8) 3,000 00	3,600 00	3,442 43
Stationery and Other Office Supplies and Equipment....	(11) 9,000 00	9,500 00	8,500 95
Materials and Supplies	(12) 29,900 00	41,113 44	40,849 01
Acquisition or Construction of Buildings and Works	(13) 753,800 00		

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>Nova Scotia</i>			
Amherst Point		3,440 00	3,424 02
Expenditures on this project to date were \$51,424.02.			
Annapolis River Survey		1,567 61	1,567 61
Expenditures on this project to date were \$14,039.64.			
Castle Frederick Marsh		20,700 00	20,650 10
Converse Marsh		2,220 00	2,213 92
Dentiballis Marsh		13,500 00	13,468 83
Expenditures on this project to date were \$67,363.18.			
Dugau Marsh		2,275 00	2,274 18
Expenditures on this project to date were \$20,774.18.			
Elderkin Marsh		18,000 00	17,926 98
Falmouth Great Dyke		36,320 00	36,315 07
Expenditures on this project to date were \$78,127.95.			
Falmouth Village Marsh		2,400 00	2,387 84
Fort Belcher Marsh		11,200 00	11,139 96
Grand Pre Marsh		7,400 00	7,357 90
Expenditures on this project to date were \$79,782.36.			
Isgonish Marsh		1,302 03	1,302 03
John Lusby Marsh		26,800 00	26,774 19
Masstown Marsh		19,800 00	19,705 58
Newport Town Marsh		25,750 00	25,730 36
Queen Anne Marsh		17,307 16	17,270 37
Expenditures on this project to date were \$90,738.74.			
River Hebert Marsh		15,000 00	14,990 91
Saulnierville Marsh		50 00	46 48
Expenditures on this project to date were \$6,574.18.			
St. Croix Marsh		53,025 00	53,005 44
Contract: R. K. Chappell, Amherst, N.S., \$13,645; payments, \$9,901.64.			
Truro Dykeland Park Marsh		21,500 00	21,162 18
Expenditures on this project to date were \$66,380 99.			
Upper Nappan Marsh		17,750 00	17,744 44
Upper Belleisle Marsh		25,400 00	25,390 30
Contract: Hennessy and Spicer, Newport, N.S., \$9,000; payments, \$5,962.94.			
Victoria Diamond Jubilee Marsh		2,880 00	2,861 05
Expenditures on this project to date were \$48,555.72.			
Woodworth Marsh		14,500 00	14,500 00
<i>Prince Edward Island</i>			
Johnson River Marsh		300 00	160 66
Expenditures on this project to date were \$19,325.66.			
<i>New Brunswick</i>			
Allison Marsh		2,300 00	2,275 87
Expenditures on this project to date were \$16,661.87.			
Aulac Marsh		30,900 00	30,756 53
Beaumont Marsh		8,700 00	8,506 50
Expenditures on this project to date were \$26,320.51.			
Belliveau Village Marsh		15,825 00	15,790 19
Expenditures on this project to date were \$16,693.95.			
Coyle Landry Marsh		3,410 00	3,407 70
Calkins Marsh		45,500 00	45,282 58
Chartersville Marsh		2,150 00	1,962 07
Dorchester Marsh		15,000 00	14,917 63
Expenditures on this project to date were \$30,450.78.			
Hopewell Hill Marsh		20,991 56	20,983 26
Lower Coverdale Marsh		8,700 00	8,683 76
Expenditures on this project to date were \$28,828.36.			
Middle Coverdale Marsh		1,850 00	1,817 90
Expenditures on this project to date were \$12,757.55.			
Memramcook West Marsh		32,800 00	32,777 43

New Brunswick—Concluded

		Estimates	Allotments	Expenditures
Shepody River Dam Survey			5,285 61	5,285 61
Expenditures on this project to date were \$21,477.38.				
Kilborn Engineering Company, Toronto, surveying and engineering, \$5,285.61.				
Sackville Tract Marsh			11,300 00	11,224 91
Tantramar River Dam Survey			13,237 59	13,237 59
Expenditures on this project to date were \$23,201.48.				
Kilborn Engineering Company, Toronto, surveying and engineering, \$9,470.59.				
Taylor Village Marsh			61,300 00	61,208 78
Contract: R. K. Chappell, Amherst, N.S., \$18,964.20; payment in full.				
Turtle Creek Marsh			2,025 00	2,017 09
Upper Coverdale Marsh			8,425 00	8,417 95
Westcock Marsh			35,500 00	35,294 55
Expenditures on this project to date were \$102,826.31.				
Contract (1950-51): George Mills & Sons Limited, Minto, N.B., \$50,391.18; payments, including final payment, \$12,745.38.				
West Coverdale Marsh			3,500 00	3,485 61
Wilson Marsh			1,700 00	1,697 67
Total Acquisition or Construction, etc.		753,800 00	690,788 56	688,401 53
Repairs and Upkeep of Buildings and Works	(14)	100,000 00	100,000 00	99,556 54
Acquisition of Equipment	(16)	43,242 00	45,242 00	44,838 16
Repairs and Upkeep of Equipment	(17)	30,000 00	39,000 00	38,878 14
Sundries	(22)	2,000 00	2,300 00	2,160 28
		<u>\$1,208,800 00</u>	<u>\$1,208,800 00</u>	<u>\$1,195,987 59</u>

This vote was provided for expenditures in connection with the construction of dykes and aboiteaux to reclaim and develop the marshlands of Nova Scotia, New Brunswick and Prince Edward Island, as provided under the Maritime Marshland Rehabilitation Act, c. 61, 1948.

Wages of labourers and casual employees amounted to \$84,708.03.

A Included the purchase of 2 cars at a net cost of \$2,797.75; 7 trucks at a net cost of \$15,156.94; 3 pumps, \$1,914.70; 1 transit, \$3,402; 1 compressor, \$4,426.75; 4 drivers, \$2,300; 5 levels, \$1,562.50.

Contractual payments of \$5,000 or over for rental of equipment were made to the following: B. & I. Construction Ltd., Sackville, N.B., \$22,836.66; Bay Construction Limited, Moncton, N.B., \$21,053.14; R. K. Chappell, Amherst, N.S., \$12,807.07; S. J. Haslam, Porter's Lake, N.S., \$5,149.10; Hennessy & Spicer, Newport, N.S., \$30,106.44; Bill McEwen, Dorchester, N.B., \$11,164; Modern Construction Limited, Moncton, N.B., \$39,742.84; J. G. Webster, Truro, N.S., \$37,571.84; Welton Construction Ltd., New Minas, N.S., \$24,819.53; Wheaton Brothers Limited, Moncton, N.B., \$26,963.05.

Vote 51 To provide for Administrative Expenses, Agricultural Prices Support Act, 1944

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	69,551 00	69,551 00	46,778 74
Travelling Expenses	(5)	15,000 00	15,000 00	6,738 63
Postage	(7)	500 00	500 00	
Telephones and Telegrams	(8)	2,000 00	2,000 00	281 71
Printing, Stationery and Office Equipment	(11)	2,000 00	2,000 00	145 72
Sundries	(22)	2,000 00	2,000 00	56 03
		<u>\$ 91,051 00</u>	<u>\$ 91,051 00</u>	<u>\$ 54,000 83</u>

This vote was provided for expenditures in connection with administration of the Agricultural Prices Support Board, established under the authority of the Agricultural Prices Support Act, c. 29, 1944, as amended. The Agricultural Prices Support Account (see under Open Accounts further on in this section) is maintained in connection with the operations of the Board.

Vote 668 Amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board during the fiscal year 1950-51.....

1,743,515 00

Expenditures..... (20) \$1,743,514 89

The Agricultural Prices Support Act, c. 29, 1944, as amended, directs under section 10 (3), that "There shall be kept, by the Minister of Finance, an account called The Agricultural Prices Support Account, to which shall be charged all expenditures by the Board, other than the aforesaid administrative expenditures, and to which shall be credited all proceeds of sale of agricultural products, which proceeds shall be available in the Account to pay for further expenditures of the Board, provided that the net operating profit of the Board in each fiscal year, as reflected in the said Account, shall be deposited to the credit of the Consolidated Revenue Fund as Revenue, and provided further that the net operating loss in any fiscal year may be recouped to the said Account from moneys appropriated by Parliament for the purpose".

Details of the above amount which was credited to the Agricultural Prices Support Account (see under Open Accounts further on in this section) are as follows:

Losses:

1949 Butter	1,868,071 12
1949 Honey	177,011 42
1949 Cheese	157,693 98
1949 Dry skim milk	353 25
	<u>2,203,129 77</u>

Profit:

1950 Butter	459,855 00
	<u>1,743,274 77</u>

Balance of 50 per cent of cost of apples shipped to the United Kingdom as authorized by P.C. 4712,

September 13, 1949 240 12

\$1,743,514 89

Vote 669 To provide assistance in apple tree removal in the Province of Nova Scotia under such terms and conditions as may be approved by the Governor in Council.....

200,000 00

Expenditures..... (20) \$ 200,000 00

To provide further financial assistance to complete the tree removal programme initiated in 1948-49, P.C. 8/344 of January 19, 1952, authorized payment of the above amount to the Province of Nova Scotia as the final measure of assistance by the federal government toward any tree removal policy.

Vote 568 To provide assistance to the apple growers in British Columbia on their 1950 apple crop, under such terms and conditions as may be approved by the Governor in Council.....

1,200,000 00

Expenditures..... (20) \$1,200,000 00

To equalize the return received by apple growers in British Columbia with that received by growers in other areas of Canada, P.C. 4/2388 of April 23, 1952 authorized payment of the above amount to the B.C. Tree Fruits Limited for distribution to growers delivering to that Board from the 1950 crop.

Vote 569 To provide assistance to the apple growers in Nova Scotia on their 1950 apple crop, under such terms and conditions as may be approved by the Governor in Council.....

Expenditures..... (20) \$ 300,000 00

To equalize the return received by apple growers in Nova Scotia with that received by growers in other areas of Canada, P.C. 3/2388 of April 23, 1952 authorized payment of the above amount to the Nova Scotia Apple Marketing Board for distribution to growers delivering to that Board from the 1950 crop.

Payments of Damage Claims

Payee	Particulars	Authority	Amount
George McMorris	Damage to crop, Vauxhall, Alta.	P.C. 15/7011 December 31, 1951	1,000 00
Sundry claims, each under \$1,000 (21)			3,437 24
			\$ 4,437 24

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Privileges, Licences and Permits	445,226 05	341,314 57
B Proceeds from Sales	748,013 70	712,833 39
C Services and Service Fees	563,043 95	539,899 47
D Refunds of Previous Years' Expenditure	50,132 12	33,190 91
E Miscellaneous	49,939 21	51,332 55
Total Ordinary	1,856,355 03	1,678,570 89
Special Receipts—		
F Refunds of Previous Years' Special Expenditure	9,035 87	2,593 36
G Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	1,213 49	62,839 29
Total Special Receipts	10,249 36	65,432 65
Grand Total	\$1,866,604 39	\$1,744,003 54

Summary of Revenue by Services

Service	1951-52	1950-51
Administration	15,464 24	7,264 87
Science	33,471 51	27,003 88
Experimental Farms	600,605 57	562,838 92
Production	333,311 36	294,794 09
Marketing	261,630 44	271,588 31
Special	622,121 27	580,513 47
Grand Total.....	\$1,866,604 39	\$1,744,003 54

Details

Ordinary Revenue—

A	Privileges, Licences and Permits: Registration and licence fees, \$71,295.87; rentals from employees and others occupying dwellings on government properties, \$77,519.64; rentals of irrigated lands, \$22,391.98; community pasture fees, \$273,197.56; sundry, \$821	445,226 05
B	Proceeds from Sales: Experimental Farms live stock and produce, \$526,917.55; live stock originally purchased under policies administered by the Production Service, \$83,880.39; live stock and produce under the Prairie Farm Rehabilitation Act, \$23,738.12; other live stock and produce, \$11,323.56; irrigated lands, \$91,947.68; sundry, \$10,206.40	748,013 70
C	Services and Service Fees: Race track supervision—difference between receipts and expenses, \$9,656.74; inspection fees, \$369,057.89; record of performance fees, \$23,097.33; fumigation fees, \$6,321.02; grain cleaning, \$2,227.55; breeding fees, \$50,031.50; inoculation fees, \$15,180.91; water charges, \$84,769.87; sundry, \$2,701.14	563,043 95
D	Refunds of Previous Years' Expenditure	50,132 12
E	Miscellaneous: Fines and forfeitures, \$1,903.70; transportation allowances received from the provinces under agreements in respect of bovine tuberculosis tests, \$13,183.75; interest on sales of irrigated land, \$28,591.49; sundry, \$6,260.27	49,939 21
	Total Ordinary	1,856,355 03

Special Receipts—

F	Refunds of Previous Years' Special Expenditure	9,035 87
G	Refunds of Previous Years' War, Demobilization and Reconversion Expenditures.....	1,213 49
	Total Special Receipts	10,249 36
	Grand Total	<u><u>\$1,866,604 39</u></u>

Certified correct.

J. G. TAGGART,
Deputy Minister of Agriculture.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Cash and Other Current Assets				
<i>Working Capital Advances—</i>				
Departmental:				
A	Agricultural Prices Support Account 1,743,514 89	8,750,588 14	3,904,441 59	6,589,661 44
B	Agricultural Products Board Account	7,808,770 15	4,665,129 65	3,143,640 50
	<u>\$ 1,743,514 89</u>	<u>\$ 16,559,358 29</u>	<u>\$ 8,569,571 24</u>	<u>\$ 9,733,301 94</u>

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
C Drought Area—Cattle Marketing Service—Outstanding Warrants....	24 41			24 41
C Wheat Acreage Reduction Payments—Outstanding Warrants	1,636 01	69		1,635 32
C Hog Premiums—Outstanding Warrants	434,344 80	239,281 69	281,256 25	476,319 36
D Outstanding Imprest Account Cheques—Agriculture	80 30		5 66	85 96
	436,085 52	239,282 38	281,261 91	478,065 05

Deposit and Trust Accounts

<i>Miscellaneous—</i>				
E Commonwealth Institute of Biological Control	2,751 54	97,551 21	95,215 74	416 07
F Prairie Farm Emergency Fund.....		4,262,509 25	7,844,305 62	3,581,796 37
G Contractors' Securities—Cash—Agriculture	48,801 81	54,352 27	17,171 87	11,621 41
	51,553 35	4,414,412 73	7,956,693 23	3,593,833 85

Deferred Credits

H Pay-list Deductions—Agriculture ...	16,791 12	185,723 97	196,609 09	27,676 24
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Sundry Suspense Accounts

<i>Miscellaneous—</i>				
I Unclaimed Cheques Suspense—Agriculture	16,243 67	1,781 50	3,056 14	17,518 31
J Department of Agriculture—Suspense	1,731 36	31,256 42	37,346 79	7,821 73
	17,975 03	33,037 92	40,402 93	25,340 04
	\$ 522,405 02	\$ 4,872,457 00	\$ 8,474,967 16	\$ 4,124,915 18

A Credits represent receipts from sales of certain agricultural products and the amount of the net operating loss of the Board for the fiscal year 1950-51, \$1,743,514.89, which amount was appropriated by Parliament in the current fiscal year (Vote 668) to recoup this account. Purchases under authority of the Act are represented by debits in the account.

Statements showing the financial position and operations of the Agricultural Prices Support Board are shown as an appendix to this section.

B This account is operated under authority of the Agricultural Products Board Act, c. 1, 1951, to record transactions of the Board relating to import or export of agricultural products under agreements between the Government of Canada and the government of any other country or agency thereof, as approved by the Governor in Council. P.C. 4210 of August 15, 1951, authorized the Board to purchase up to ten million pounds of butter from other countries and import it into Canada and to take an option on such additional quantities as may be available, up to ten million pounds, at a price not to exceed sixty-three cents per pound landed in Montreal. Debits represent payments relating to butter imported under this Order in Council, credits are receipts from sales of butter and the balance represents the book value of butter on hand at March 31, 1952.

C Balances in these accounts represent provision for the redemption of outstanding warrants as and when presented at chartered banks.

D At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.

E This account reflects the financial transactions of the Commonwealth Institute of Biological Control (formerly Commonwealth Bureau of Biological Control), a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the Executive Council of the Commonwealth Agricultural Bureaux. Formerly located at Farnham House Laboratory in England, the headquarters has been transferred to Canada. The Canadian contribution of \$6,006 was charged to Vote 4.

F The Prairie Farm Assistance Act, c. 50, 1939, provides for a levy of one per cent to be deducted by all legitimate purchasers of grain, the amount so deducted to be transferred to the Board of Grain Commissioners for deposit to the credit of a special account known as the Prairie Farm Emergency Fund. Awards are made under the provisions of the Act to farmers in the spring wheat area in accordance with crop failure conditions provided for in the Act and are payable from this fund. Debits represent payments made to farmers and credits the amount obtained by levy.

Details of expenditures are shown in the following statements:

Crop Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
Further payments and adjustments:					
1946 to 1949 inclusive....	99 00 Cr.	330 75	1,693 50		1,925 25
1950	149,506 00	741,868 25	1,449,966 00	69,101 25	2,410,441 50
Payments, 1951	162,580 25	1,170,869 25	508,503 25	1,400 00	1,843,352 75
	<u>\$ 311,987 25</u>	<u>\$ 1,913,068 25</u>	<u>\$ 1,960,162 75</u>	<u>\$ 70,501 25</u>	<u>\$ 4,255,719 50</u>
Amount provided through levy.....					7,837,515 87
Expenditures					<u>4,255,719 50</u>
Excess of levy over awards					<u>\$ 3,581,796 37</u>

STATEMENT OF PAYMENTS BY FISCAL AND CROP YEARS FROM INCEPTION OF THE POLICY
FISCAL YEARS

Fiscal Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1939-40	849,998 26	7,251,661 76	1,351,801 60		9,453,461 62
1940-41	613,211 38	5,583,256 63	503,298 10		6,699,766 11
1941-42	84,662 96	11,138,107 89	2,457,972 02		13,680,742 87
1942-43	8,498 13	1,203,816 44	1,081,114 84		2,293,429 41
1943-44	13,180 67	3,982,522 31	2,162,560 28		6,158,263 26
1944-45	75,863 00	3,930,090 49	3,003,767 29		7,009,720 78
1945-46	114,560 47	12,275,906 89	4,092,855 50		16,483,322 86
1946-47	12,187 50	9,137,524 26	1,767,712 88		10,917,424 64
1947-48	432,977 95	13,213,108 35	3,149,361 97		16,795,448 27
1948-49	119,025 00	11,964,561 61	2,771,447 98	4,166 25	14,859,200 84
1949-50	282,806 50	15,366,662 60	5,806,512 75		21,455,981 85
1950-51	250,546 25	5,036,897 75	3,622,792 75	143,110 25	9,053,347 00
1951-52	311,987 25	1,913,068 25	1,960,162 75	70,501 25	4,255,719 50
	<u>\$ 3,169,505 32</u>	<u>\$101,997,185 23</u>	<u>\$ 33,731,360 71</u>	<u>\$ 217,777 75</u>	<u>\$139,115,829 01</u>

CROP YEARS

Crop Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1939	905,416 54	7,574,456 69	1,429,327 72		9,909,200 95
1940	614,156 03	5,594,463 74	503,407 65		6,712,027 42
1941	36,513 28	12,010,102 87	3,466,261 30		15,512,877 45
1943	16,685 25	5,037,456 37	2,424,885 59		7,479,027 21
1944	163,501 97	2,980,282 68	2,833,762 91		5,977,547 56
1945	30,148 50	12,541,670 66	4,395,719 27		16,967,538 43
1946	6,163 50	9,204,545 97	1,620,909 17		10,831,618 64
1947	490,373 25	13,368,161 75	3,375,386 10	4,395 00	17,238,316 10
1948	63,638 75	11,532,255 50	2,544,571 50		14,140,465 75
1949	333,089 00	15,373,732 75	6,343,178 25		22,050,000 00
1950	347,239 00	5,609,187 00	4,285,448 00	211,982 75	10,453,856 75
1951	162,580 25	1,170,869 25	508,503 25	1,400 00	1,843,352 75
	\$ 3,169,505 32	\$101,997,185 23	\$ 33,731,360 71	\$ 217,777 75	\$139,115,829 01

In the crop year 1951, crop conditions were so generally satisfactory that the levy exceeded the awards by \$3,581,796.37, which at March 31, 1952 was on deposit in the Prairie Farm Emergency Fund.

Of the grand total, an amount of \$55,794,178.99 was obtained by the levy and \$83,321,650.02 was transferred from unappropriated moneys in the Consolidated Revenue Fund to meet the deficits.

G Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1951-52, bonds so held in respect of the Department of Agriculture amounted to \$3,803,963.13.

H Deductions from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the Department or agency concerned. The closing balance consists of: Blue Cross, \$6.30; British Columbia Hospital Plan, \$37.50; Canada Savings Bonds, \$1,411.30; Civil Service Mutual Benefit Society, \$3.31; Civil Service Recreational Association, \$2.75; Group Hospital-Medical Insurance Plan, \$872.30; Income Tax, \$23,358.63; Superannuation Fund, \$1,671.76; Unemployment Insurance, \$312.39.

I All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

J Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year		
Previous Years—Collectible	48,979 18	72,375 69
—Uncollectible	47,171 53	27,920 10
	81,605 35	132,534 28
	\$ 177,756 06	\$ 232,830 07

Items totalling \$97,633.89, including \$58,892.62 not previously listed, were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951, and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION SERVICE

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Taggart, J. G., Deputy			Groves, R. J.	5,540 00	876 53†
Minister	\$ 15,000 00	\$ 1,856 69	Hodgins, S. R. N.	7,500 00	1,187 25
Bouchard, J. G., Asst.			MacKay, R. S.	5,880 00	
Deputy Minister ...	8,500 00		McGiffin, J. S.	5,900 00	699 48
Arsenault, L.	5,090 00	1,714 37	Motherwell, R. E.	5,820 00	2,517 88
Burgess, D. L.	5,540 00		Steele, E. F.	5,140 00	
Dyck, W. J.	5,240 00		Stevenson, A. L.	5,140 00	
Goold, W. D.	5,140 00		Trueman, H. L.	6,560 00	1,428 24
Gormley, P.	5,270 00	1,026 30			

†Including \$505.56 charged to Department of National Defence, Vote 245.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Burns, D.	\$ 1,306 33	Lancot, R.	1,208 64	Tewsley, H. S.	979 41
Clark, G. C.	1,461 01	Rosch, N. S.	1,927 37	Tyrell, F. C.	949 79
Cummings, L.	932 80				

SCIENCE SERVICE

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allen, C. E.	\$ 5,260 00		de Gryse, J. J.	7,200 00	2,618 66
Andison, H.	5,260 00	\$ 1,052 01	(including terminable allowance, \$120)		
Andreae, W. A.	5,580 00		Dore, W. G.	5,580 00	
Arnason, A. P.	5,920 00	1,705 75	Drayton, F. L.	6,580 00	
Atkinson, H. J.	5,920 00		Dustan, A. G.	5,580 00	
Baird, A. B.	5,920 00	1,396 73	Dustan, G. G.	5,260 00	543 95
Baker, A. D.	5,920 00	585 02	Duthie, R. C.	5,260 00	500 24
Balch, R. E.	6,220 00	1,197 05	Emslie, A. R. G.	6,220 00	518 84
Beaulieu, A. A.	5,020 00	1,208 49	Farstad, C.	5,920 00	2,784 01
Bergold, G. H.	5,780 00		Fitzpatrick, R. E.	5,580 00	745 37
Berkeley, G. H.	5,920 00	714 40	Foster, R. E.	5,020 00	2,495 20
Bier, J. E.	6,460 00	{ 4,611 21	Fowler, W. A.	5,880 00	
		{ 561 79*	Frank, J.	5,260 00	837 64
Bird, F. T.	5,140 00		Freeman, T. N.	5,260 00	
Bird, R. D.	5,260 00	1,919 96	Glen, R.	7,200 00	2,938 99
Bishop, R. F.	5,260 00		Gordon, W. L.	5,260 00	
Boivin, B.	5,320 00	994 35	Gray, D. E.	5,980 00	
Boyce, J. H. R.	5,020 00		Gray, H. E.	5,920 00	1,081 97
Broadfoot, W. C.	6,220 00	1,834 16	Gregson, J. D.	5,260 00	
Brooks, A. R.	5,260 00		Groves, J. W.	5,920 00	
Brown, W. J.	5,920 00	546 23	Gwatkin, R.	6,580 00	
Bucher, G. E.	5,320 00	522 09	Hagborg, W. A. F. ...	5,260 00	
Burnett, T.	5,020 00		Hanford, R. H.	5,260 00	1,661 42
Byrne, J. L.	5,580 00		Hanna, W. F.	6,580 00	1,094 47
Cameron, J. W. M.	5,780 00		Hannay, C. L.	5,580 00	
Carson, R. B.	5,260 00		Herman, F. A.	5,260 00	561 39
Cherewick, W. J.	5,020 00		Hildebrand, A. A.	5,460 00	
Connors, F. L.	5,260 00		Hockey, J. F. D.	5,260 00	
Cormack, M. W.	5,460 00		Holland, G. P.	5,980 00	
Craigie, J. H.	8,000 00	1,246 25	Hood, E. G.	5,580 00	
Crawford, H. G. M. ..	6,580 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hopping, G. R.	5,260 00	1,233 42	Peck, O.	5,260 00	
House, H. L.	5,020 00		Perreault, J. C.	5,580 00	577 54
Howatt, J. L.	5,260 00		Pickett, A. D.	5,920 00	1,130 79
Hurst, R. R.	5,260 00	561 04	Pielou, D. P.	5,140 00	
Hurtig, H.	5,020 00		Plummer, P. J. G.	6,220 00	
(including terminable allowance, \$600)			Prebble, M. L.	6,580 00	1,259 67
Janson, J. T.	5,920 00		Putnam, W. L.	5,260 00	724 27
Johns, C. K.	5,920 00	941 78	Putnam, L. G.	5,260 00	
Johnson, T.	5,980 00		Racicot, H. N.	5,260 00	567 84
Johnston, F. B.	5,920 00	922 79	Reeks, W. A.	5,260 00	1,056 00
Jones, A. H.	5,260 00		Rice, C. E.	6,220 00	
Katznelson, H.	5,920 00	842 26	Richardson, L. T.	5,320 00	
Keenan, W. N.	6,860 00	1,880 58	Richmond, H. A.	5,580 00	2,122 02
King, K. M.	5,580 00	1,246 70	Riley, C. G.	5,260 00	1,377 03
Koch, L. W.	5,920 00	1,016 89	Ross, W. A.	6,580 00	855 48
Konst, H.	5,980 00		Sallans, B. J.	5,260 00	
Lachance, R. O.	5,260 00		Salt, R. W.	5,640 00	1,015 68
Lejeune, R. R.	5,260 00	1,580 30	Sanford, G. B.	5,920 00	580 38
Lochhead, A. G.	6,900 00		Savile, D. B. O.	5,020 00	
Ludwig, R. A.	5,580 00		Scannell, J. W.	5,140 00	505 22
Machacek, J. E.	5,640 00		Seamans, H. L.	6,580 00	
Mackie, C.	5,020 00		Senn, H. A.	6,220 00	1,348 24
MacLeod, D. J.	5,580 00		Shewell, G. E.	5,260 00	
MacLeod, D. M.	5,260 00	1,117 88	Siminovich, D.	5,260 00	
MacRae, R.	5,260 00		Simmonds, P. M.	5,920 00	
Manson, G. F.	5,580 00	613 19	Skolko, A. J.	5,580 00	520 85
Marshall, J.	5,920 00	850 42	Smallman, B. N.	5,580 00	1,305 78
Martin, H.	7,200 00		Smith, R. W.	5,260 00	576 02
McDonald, H.	5,260 00	565 54	Smith, S. G.	5,780 00	1,003 37
McLarty, H. R.	5,920 00	725 02	Spencer, E. Y.	6,220 00	
McLeod, J. H.	5,260 00	1,101 35	Swales, W. E.	6,220 00	
Migicovsky, B. B.	5,920 00	524 15	Timonin, M. I.	5,580 00	
Minshall, W. H.	5,580 00	608 37*	Twin, C. R.	5,920 00	1,567 45
Mitchell, C. A.	8,000 00	799 00	Tyner, L. E.	5,260 00	
Monro, H. A. U.	5,580 00	1,425 08	Van Steenburgh, W. E.	7,500 00	543 65
Moore, T.	5,260 00		Walker, R. V. L.	5,980 00	841 06
Morris, R. F.	5,460 00		Walley, G. S.	5,580 00	
Moyrihan, I. W.	5,580 00	1,301 67	Wellington, W. G.	5,460 00	
Munroe, E. G.	5,260 00		Welsh, M. F.	5,260 00	536 87
Neatby, K. W.	10,000 00	1,496 25	White, A. H.	5,260 00	
Newton, W.	5,580 00		White, L. T.	5,020 00	1,548 12
Nobles, M. K.	5,260 00		Wilkes, A.	5,640 00	2,700 40
Oakland, G. B.	5,920 00	1,749 25	Willison, R. S.	5,260 00	
Painter, R. H.	5,260 00	2,203 54	Wishart, G.	5,260 00	
			Woodward, J. C.	6,600 00	

*Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adams, J. B.\$	718 73	Beaudoin, N.	769 20	Cafley, J. D.	1,102 91
Allen, W. R.	693 01	Belyea, R. M.	545 28	Cameron, R. B.	544 89
Anderson, E. G.	1,514 25	Bragg, K. K.	567 35	Campbell, W. J.	925 80
Armand, J. E.	848 01	Briand, L. J.	751 07	Cannon, F. M.	841 88
Arnott, D. A.	637 35	Bricault, F. A.	998 39	Charbonneau, J. C.	641 88
	2,159 10*	Brittain, W. H.	1,360 01	Cinq-Mars, L.	1,086 56
Arrand, J. C.	677 87	Brown, P. C.	564 19	Clayland, G. E.	663 87
Ayers, G. W.	514 64	Browne, J. E.	646 95	Clinton, E. O.	616 17
Baribeau, B.	1,494 41	Buchan, P. E.	566 42	Code, W. R.	756 38
Baribeau, P. J. G.	1,498 21	Bussineau, J. M.	702 40	Cole, E. F.	813 93
Bate, H. K.	699 97	Butler, H. A.	956 76	Colhoun, E. H.	2,107 95

Travelling expenses		Travelling expenses		Travelling expenses	
Collis, D. G.	503 33	Hudson, F. J.	593 26	Petty, J.	1,210 81
Connell, R.	761 87	Hughes, J. M. T. ...	658 46	Pickford, R.	663 58
Cooper, A.	1,620 88	Jacobson, L. A.	1,318 91	Pond, D. D.	871 06
Copeland, C. F. H. ...	586 17	Kingshorn, J. M. ...	659 76	Poupore, B. A.	555 27
Craig, C. H.	884 82	Kirby, C. S.	588 77	Pratt, M.	577 31
Craig, H. M.	663 83	Lachaine, O. W.	674 57	Proffit, J. W.	545 44
Crockard, H.	1,088 33	Lafrance, J. S.	577 46	Pullin, J. W.	938 84
Cuning, F. G.	899 41	Lalor, G.	729 37	Quirke, D. A.	969 37
Cuppage, E. W.	721 63	Lapp, W. R.	746 90	Read, D. C.	621 07
Curtis, L. C.	611 99	Lawrence, J. J.	857 53	Redmond, D. R.	948 15
Danard, A. S.	530 24	Lawson, B. M.	620 82	Robinson, A. G.	586 47*
Davison, G. A.	593 48	Layton, R. C.	937 50	Romanow, W.	827 77
Denyer, W. B. G. ...	556 60	Lebrun, L. P.	797 53	Ross, A.	829 20
Dreisinger, B. R. ...	1,054 25	Letourneau, R. J. ...	937 67	Ryan, W. S. G.	516 70
Drouin, J. A.	513 99	Lynn, D. F.	595 60	Scott, C. B.	1,139 98
Duncan, J. A.	664 52	Macaulay, J. S.	535 90	Scott, H. E.	674 76
Elliott, K. R.	1,518 65	MacGillivray, D. G. .	510 40	Seguin, A. D.	679 57
Ethier, J. G.	1,030 80	MacGregor, R. S. ...	576 23	Sherwood, R. C.	558 31
Fenwick, S. W.	606 26	Marritt, J. W.	708 70	Sieffert, N. B.	597 41
Fettes, J. J.	614 46	Marsden, A. W.	620 10	Sillers, W. R.	662 25
	622 15*	Martin, J.	608 05	Simpson, L. J. M. ...	601 25
Fiddick, R. L.	539 04	Matthewman, W. G. .	642 58	Smith, B. C.	512 42
Finlayson, D. G.	778 19	Maxwell, C. W. B. .	926 21	Smith, C. A.	742 28
Follwell, J. H.	1,800 08*	Mayers, N.	769 99	Smith, J. M.	1,156 65
Foster, H. R.	701 51	McBay, G. U.	581 36	Stewart, K. E.	599 73
Fox, C. J. S.	541 37	McCollom, A. E.	735 46	St. Laurent, L. R. ...	508 64
Frankton, C.	889 83	McDowall, L. L.	553 58	Stogryn, R. P.	1,122 31
Fraser, D. A.	1,022 96	McGuffin, W. C.	559 52	Tanguay, D.	1,737 06
Fredeen, F. J. H. ...	808 90	McGugan, B. M.	511 20	Taylor, D. W.	696 76
Fulton, H. G.	502 27	McKeen, W. E.	1,911 05*	Thomas, G. P.	608 27
Gagnon, L. R.	654 26	McLaren, H. L.	680 00	Thompson, M. G. ...	854 56
Genereux, H.	699 82	McLeod, B.	538 83	Thorp, J. C.	722 25
Gervais, J. A.	780 06	McMahon, H. A. ...	1,087 65	Touzeau, W. D.	648 14
Giasson, G. L.	613 99	Michaud, J. D.	915 49	Turnock, W. J.	630 80
Glendenning, R.	548 30	Miller, L. A.	585 97	Wagner, F. G.	830 18
Grant, J.	541 26	Miller, W. J.	763 73	Wall, P. J.	1,256 82
Gregory, F. W.	622 63	Moffat, J. C.	704 37	Wallis, G.	728 21
Hall, J. A.	654 98	Moran, G. V.	555 12	Webber, R. G.	546 80
Hall, K. C.	824 18	Morgan, G.C.	698 92	Whitecross, A. F. ...	896 59
Hamilton, J. S. C. ...	860 92	Mutchmor, J. A.	574 52	Whiteside, H. W. ...	896 06
Hammond, G. H. ...	520 21	Noble, M. D.	567 39	Whitney, R. D.	529 27
Harnden, A. A.	765 49	Olds, H. F.	963 62	Wilkinson, A. T. S. .	1,046 85
Henderson, A. D. H. .	513 36	Packman, W. W. ...	598 23	Williams, J.	854 50
Henderson, V. E.	817 38	Patterson, J. E.	833 53	Williams, L. E.	531 51
Herbert, J.	539 52	Patterson, V. B.	1,457 78	Wressell, H. B.	669 96
Hill, A. W.	542 02	Perron, J. P.	589 21	Wry, C. E.	674 96
Hobbs, G. A.	607 12	Petty, D. J.	979 57	Yamanaka, G.	525 71

*Removal expenses.

EXPERIMENTAL FARMS SERVICE

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Armstrong, J. Maxwell \$	5,920 00		Bordeleau, R.	5,580 00	
Armstrong, J. Morris ..	5,580 00	\$ 1,515 06	Bowser, W. E.	5,580 00	714 71
Atkinson, F. E.	5,580 00		Boyce, J. H.	5,260 00	
Baird, W. W.	5,980 00		Braun, E.	5,020 00	
Belzile, J. A.	5,580 00	872 37	Brown, D. A.	5,260 00	
Blair, D. S.	6,220 00	745 21	Browne, F. S.	5,580 00	561 14
Bolton, J. L.	5,580 00		Buckley, G. F. H.	5,260 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Campbell, J. B.	5,260 00	842 80†	Leahey, A.	6,220 00	
Cannon, H. B.	5,580 00		Leslie, W. R.	5,980 00	1,551 47
Chan, A. P.	5,260 00	578 93	MacRae, N. A.	6,460 00	1,922 20
Chester, H.	5,320 00		MacVicar, R. M.	5,640 00	708 91
Clarke, M. F.	5,260 00		Mann, A. J.	5,260 00	603 41
Cowan, P. R.	5,260 00		Matthews, G. D.	5,580 00	535 30
Davidson, J. G.	5,580 00	776 36	McFadden, A. D.	5,260 00	661 19
Davis, M. B.	7,500 00		McGregor, W. G.	5,580 00	
De Long, G. E.	5,700 00		McKibbin, R. R.	5,640 00	
Denike, G. N.	5,980 00	1,431 89	Mercier, E.	5,580 00	
Derick, R. A.	5,920 00	675 13	Merrill, H. H.	5,580 00	
Dickson, W.	5,140 00		Moss, H. C.	5,580 00	626 17
Dimmock, F.	6,220 00		Moynan, J. C.	6,580 00	
Doughty, J. L.	5,580 00	595 08	Murwin, H. F.	6,280 00	864 10
Ensor, H. C.	5,880 00		Nowosad, F. S.	5,580 00	
Ferguson, W.	5,920 00	500 86	Oliver, R. W.	5,260 00	
Fisher, D. V.	5,260 00		Palmer, A. E.	6,280 00	745 80
Fraser, E. B.	5,920 00		Palmer, R. C.	6,280 00	
Fraser, J. G. C.	5,580 00		Parent, R. C.	5,580 00	
Gfeller, F.	5,260 00		Parks, N. M.	5,260 00	899 32
Gosselin, F. X.	5,020 00	879 05	Peake, R. W.	5,260 00	623 31
Goulden, C. H.	7,500 00	707 55	Pelletier, J. R.	5,980 00	889 53
Gowe, R. S.	5,140 00		Peterson, R. F.	5,920 00	
Grant, M. N.	5,020 00		Phillips, W. R.	5,580 00	
Graves, F. W.	5,920 00		Rasmussen, H. K. C.	6,600 00	1,113 92
Gunn, C. K.	5,260 00	675 09	Richard, J.	5,260 00	
Gutteridge, H. S.	6,460 00	1,615 61	Ripley, P. O.	6,900 00	1,119 11
Hamilton, D. G.	5,580 00		Ste. Marie, J. U. A.	5,580 00	
Hargrave, H. J.	5,580 00	948 80	Stacey, E. C.	5,580 00	1,124 10
Haslam, R. J.	5,580 00	1,568 68	Stevenson, T. M.	7,500 00	1,124 97
Hicks, W. H.	5,580 00	986 56	Stobbe, P. C.	5,640 00	521 19
Hill, H.	6,220 00	873 71	Stothart, J. G.	5,260 00	723 25
Hilton, S. A.	5,980 00		Strachan, C. C.	5,260 00	
Hopkins, E. S.	9,000 00	792 00	Sylvestre, P. E.	5,580 00	
Hopper, R. M.	5,980 00		Vickery, L. S.	5,260 00	
Hunter, A. W. S.	5,920 00		Walker, J.	5,580 00	709 36
Hutchinson, R. J.	5,920 00	2,034 46	Walkof, C.	5,260 00	
Hutton, F. V.	5,260 00		Welsh, J. N.	5,580 00	
Jacobson, W. L.	5,260 00	933 73	White, W. J.	5,920 00	744 39
Jamieson, C. A.	5,780 00	1,215 45	Whiteside, A. G. O.	5,920 00	
Janzen, P. J.	5,020 00	908 81	Whiting, F.	5,320 00	532 14
Johnston, W. H.	5,320 00		Wilcox, J. C.	5,260 00	790 24
Kalbfleisch, W.	5,580 00	806 50	Williams, S. B.	5,580 00	678 30
Kelsall, A.	5,980 00		Wilson, H. E.	5,260 00	
Kerr, W. L.	5,260 00		Woods, J. J.	5,260 00	
Knowles, R. P.	5,260 00		Young, L. C.	5,260 00	
Kristjansson, F. K.	5,260 00				

†Including \$235.31 charged to Department of External Affairs, International Joint Commission.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Abbott, J. W.\$	801 67	Cairns, R. R.	808 83	Duncan, D. A.	668 05
Allard, J. O. P.	917 01	Calder, F. W.	1,361 01	Dunlop, R. H.	1,327 19
Anderson, L. J.	690 82	Cann, D. B.	746 52	Eaton, E. L.	605 71
Appleby, B.	710 71	Caron, R.	1,164 72	Ehrlich, W. A.	640 03
Baril, R. W.	848 84	Chancey, H. W. R.	1,204 94	Farstad, L.	1,262 72
Bellefleur, L. J.	749 17	Clark, A. W.	628 01	Foster, J. R.	807 11
Bernier, R.	1,461 74	Clayton, J. S.	682 42	Gardner, E. H.	813 71
Black, W. N.	1,074 17	Comcau, J. E.	508 88	Gilbey, J. A.	1,726 15
Blakely, R. M.	967 02	Dalton, C. B.	769 67	Gillespie, J. E.	1,096 10
Burns, W. T.	770 57	Day, J. H.	665 60	Gorby, B. J.	751 27

Travelling expenses		Travelling expenses		Travelling expenses	
Grant, E. A.	1,034 25	Korven, N. A.	1,000 18	Peters, H. F.	665 48
Guitard, A. A.	514 13	Lachance, L.	669 70	Peters, T. W.	576 36
Hall, R. M.	1,666 69	Lajoie, P.	901 65	Poyser, E. A.	869 16
Harvey, G. H.	806 34	Langmaid, K.	1,069 26	Pratt, L. E.	959 35
Hay, W. D.	789 20	Longair, A.	859 95	Raymond, R.	869 13
Hill, K. W.	1,514 68†	Lord, T. M.	548 02	Roy, P. O.	1,884 01
	1,249 14*	Lowe, V.	720 42	Schroer, F. W.	1,096 41
Hoffman, D. W.	1,081 16	MacDonald, D. J. ..	1,120 24	Scobie, D. R.	618 43
Hope, G. W.	863 44	MacDonald, M. A. ..	738 37	Sexsmith, J. J.	582 31
Hubbard, W. A.	1,116 77	Mack, A. R.	638 64	Slen, S. B.	541 51
Janzen, W. K.	972 55	MacKey, E. M.	848 16	Smith, A. D.	692 40
Kinsman, A.	532 54	MacNaughton, W. N.	747 83	Thompson, N. R. ...	670 14
Kemp, F. E.	516 58	McIver, R. N.	762 64	Towill, W. B.	947 48
Keys, C. H.	789 21	McKenzie, H.	558 04	Wicklund, R. E.	799 88
Kinsman, F. B.	1,141 49	McLean, A.	1,281 56	Wiley, J. H.	927 26
Kjeersgaard, A. A. ..	1,078 48	Melvin, R. E.	1,028 56	Willis, T. G.	2,269 29
Knights, J. K.	1,255 03	Olding, A. B.	735 72	Wilton, A. W.	644 88
Knowles, G.	807 28	Pawluk, S.	769 81		

*Removal expenses.

†Including \$393.55 charged to Privy Council, Vote 612.

PRODUCTION SERVICE

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, A. W.	\$ 5,320 00	\$ 2,680 65	Clark, J. G.	5,260 00	576 67
Allan, F. J.	5,080 00		Clarke, J. N.	5,320 00	1,036 91
Andrich, J. J.	5,320 00	1,397 60	Collacutt, G. H.	5,620 00	545 05
Andries, A. J.	5,320 00	745 04	Corbett, E. R.	5,320 00	
Annis, J. T.	5,080 00		Cornish, T. J.	5,320 00	1,717 72
Armstrong, J. H. O. ..	5,320 00	1,402 94	Couture, J. N. L.	6,280 00	1,786 09
Baux, G. A.	5,080 00		Cowie, R. G.	5,320 00	1,632 09
Beauchemin, G.	5,620 00	2,309 33	Craig, H. W.	5,320 00	755 41
Beemer, A. O.	5,320 00		Curd, G. C.	5,840 00	1,000 37
Beggs, R. E.	5,320 00		Curtis, N.	5,260 00	1,144 29
Bell, L.	5,260 00	766 25	Davidson, J. G.	5,320 00	541 83
Bilyea, R. J.	5,320 00		Davies, W. D.	5,140 00	2,234 12
Bissell, L. A.	5,140 00		Davison, S. A.	5,320 00	
Blackwood, A. C.	5,320 00		Dawson, J. A.	5,260 00	939 21
Blakeman, J. E.	5,260 00	682 92	Dellert, R. B.	5,320 00	
Boast, C. R.	5,320 00	619 26	Douglas, K. L.	5,380 00	
Boast, R. D.	5,320 00		Dufresne, J. B. A.	5,320 00	1,896 84
Bovaird, J.	5,320 00	1,586 06	Dumais, A.	5,120 00	602 17
Bowie, J. S.	5,320 00		Edwards, C. L.	5,320 00	2,021 65
Brossard, G. A.	5,320 00	1,830 20	Elliott, G. A.	5,540 00	
Brown, E. L.	5,620 00		Evans, J. F.	5,320 00	
Button, C. S.	5,620 00		Fasken, J. W. R.	5,700 00	689 15
Campbell, J. W.	5,080 00	1,046 15*	Ferris, L. H.	5,320 00	1,276 23
Carey, J. C.	5,320 00		Fleury, J. P. E.	5,140 00	1,180 56
Carey, M. L.	5,320 00	1,170 01	Flook, B. C.	5,320 00	
Carlson, E. E.	5,700 00	1,198 21	Forbes, H. L.	5,320 00	620 07
Catt, R. B.	5,380 00	1,092 47	Foster, O. A.	5,320 00	
Chagnon, J. E. M.	5,620 00	2,051 69	Fox, R. G. D.	5,320 00	2,799 57
Chapman, R. G.	5,320 00		Gagnon, J. G.	5,320 00	3,236 19
Charest, P. H. M.	5,320 00		Gallivan, J. F.	5,320 00	618 34
Chester, K. B. L.	5,320 00	685 08	Gauvin, E. C.	5,620 00	
Childs, T.	8,000 00	2,903 89	Gear, J. W. H.	5,320 00	
Chiles, J. N.	5,080 00	1,229 69	Giebelhaus, S. P.	5,320 00	
Christian, I.	5,700 00	1,498 29	Gilbert, R. T.	5,320 00	2,821 29
Christie, N. D.	6,280 00	712 72	Gilson, S. L.	5,320 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Girard, J. U. G.	5,620 00	1,535 70	Morris, A. P.	5,700 00	
Gonneville, J. A. L. ...	5,320 00		Moynihan, W.	6,280 00	788 48
Gossen, I.	5,080 00		Mulchinock, W. J.	5,320 00	
Goyer, J. E. H.	5,320 00		Mutrie, R. D.	5,320 00	2,657 00
Graham, J. W.	5,820 00	1,382 36	Myers, G. E.	5,080 00	3,106 67
Graham, W. L.	5,260 00	836 20	Neely, M. J.	5,320 00	746 73
Grogan, W. S.	5,320 00		Nesbitt, J. E.	5,320 00	1,747 40
Gruer, D.	5,320 00		Nichol, G. A.	5,320 00	
Hall, O.	6,900 00	2,015 52	Nicholls, W. E.	5,320 00	
Hanmore, G. S.	5,320 00		Norquay, J. P.	5,320 00	1,223 54
Harrop, E. N.	5,320 00	2,403 52	Norton, W. M.	5,320 00	922 42
Heise, A. C.	5,540 00	715 19	O'Brien, R. B.	5,320 00	2,658 37
Henry, R. H.	5,320 00		O'Connor, W. P.	5,320 00	
Hetherington, C. K. ..	5,380 00		Overholt, P. M.	5,120 00	
Higginson, J. W.	5,320 00	712 73	Payette, M. E.	5,320 00	
Hoey, W. J.	5,380 00	1,520 67	Peart, G. S.	6,860 00	635 47
Hopkins, A. W.	5,320 00	1,822 68	Penhall, G. R.	5,320 00	
Houston, J. E.	5,320 00		Perry, J. N.	5,320 00	
James, N. V.	5,320 00	855 33	Peterson, A. W.	6,860 00	675 83
Jobin, J. E. L.	5,320 00	1,876 07	Pineau, E. F.	5,240 00	1,472 94
Jones, F. O.	5,380 00	1,335 90*	Powley, F. J.	5,080 00	
Julien, R.	5,320 00	2,555 36	Priestley, P.	5,320 00	
Kaine, J. C. M.	5,320 00		Reckin, C. E.	5,320 00	1,245 67
Knapp, H. E.	5,180 00	693 24	Reeker, W. H.	5,080 00	2,145 61
Labelle, G. T.	5,700 00	743 05	Richardson, C. L. H. ..	5,320 00	
Laberge, L.	5,320 00	2,200 57	Rivington, R. H.	5,320 00	
Latimer, C.	5,080 00		Robson, I.	5,320 00	
Lay, R. H.	6,280 00	1,776 69	Rose, G. A.	6,580 00	1,220 39
Leadbeater, J. A.	5,320 00		Ross, W. A.	5,320 00	
Le Blond, J. E.	5,980 00	1,813 10	Saint, F. F.	5,620 00	998 37
Le Claire, H. A.	5,080 00	1,295 77	Schilt, C. C.	5,080 00	806 84
Legare, J. D. E.	5,320 00		Seymour, W.	5,620 00	1,319 42
Leggatt, C. W.	5,560 00	811 51	Shepherdson, J. S.	5,320 00	1,324 77
Leslie, F. J.	5,140 00	1,288 46	Shonyo, J. H.	5,620 00	792 78
Lewis, A. E.	5,080 00	1,986 02	Simard, P. E.	5,320 00	722 20
Lowrie, M. I.	5,320 00		Smith, F. W. B.	6,040 00	2,261 21
Lundie, A. C.	6,040 00	1,561 96	Speirs, W.	5,320 00	2,826 18
MacDonald, H. E.	5,320 00	822 43	Spencer, H. C.	5,080 00	2,471 94
MacDonald, R. S.	5,080 00	895 04	Sproule, J. D.	5,320 00	
MacDougall, W. F.	5,320 00	2,312 62	Stanford, J. A.	5,620 00	1,173 82
MacKay, J. W.	6,200 00	1,408 79	Steele, J. A.	5,140 00	
MacKenzie, N. D.	5,020 00	1,092 05	Steen, J.	5,320 00	530 61
MacLennan, J. C.	5,320 00	2,182 79	Stevens, W. W.	5,320 00	
Mahaffy, N. L.	5,320 00	2,265 51	Stobart, A.	5,320 00	
Marcil, J. A.	5,320 00	2,539 48	Storey, H. C.	6,040 00	894 30
Marshall, C. V.	5,260 00	646 37	Stuart, J. M.	6,580 00	821 08
Mason, R. M.	5,320 00		Swail, L. H.	5,320 00	
Masse, R.	5,080 00	1,489 00	Tanner, A. C.	5,320 00	
McClonaghan, R. J.	5,700 00	2,390 75	Tapp, C. T.	5,260 00	1,109 08
McConnell, J. C.	5,320 00	2,715 40	Taylor, H. A.	5,320 00	
McCracken, W. A. S. ..	5,320 00	1,939 85	Theoret, J. H.	5,320 00	3,301 13
McEwen, A. E.	5,320 00		Thomas, R. L.	5,260 00	1,654 26
McEwen, H. R.	5,380 00		Thompson, D. W.	5,080 00	2,368 60
McFarlane, A. M.	5,380 00	2,376 39	Thompson, S. N.	5,320 00	3,742 95
McKenzie, P. G.	5,320 00	1,387 00	Thomson, D. E.	5,880 00	
McLellan, D. J.	5,620 00		(including terminable allowance, \$740)		
McMullen, W. S.	5,260 00	1,520 42	Thomson, W. G.	5,620 00	843 39
Meilleur, J. U. V.	5,620 00		Towill, F. W.	5,080 00	1,886 35
Michael, G. W.	5,540 00	946 13	Troalen, H. J. M.	5,320 00	2,805 12
Midwinter-Stears, F. ..	5,320 00	1,411 08	Troalen, R.	5,320 00	
Mignault, J. N. E.	5,320 00		Trudeau, J. L.	5,320 00	
Moore, L.	5,180 00	1,142 70	Trudel, J. O. D.	5,320 00	
Morgan, C. E.	5,320 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Tupling, R. G.	5,320 00	1,302 77	Wilson, G. R.	5,220 00	{ 3,186 02
Wall, S. L.	5,320 00	899 27			{ 1,330 86*
Watt, H. J.	5,320 00	1,311 09	Wood, F.	5,320 00	
Weir, C. A.	5,140 00	967 37	Young, N.	9,000 00	812 72
Wells, K. F.	6,580 00	3,862 00	Younghusband, A. W.	5,620 00	
White, W. R.	6,200 00		Younghusband, H. M.	5,320 00	2,275 63
Willick, E. A.	5,620 00	1,182 05			

*Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

Travelling expenses	Travelling expenses	Travelling expenses
Adams, D. S.\$ 2,561 28	Cook, C. L. 3,144 47	Grant, J. E. S. 859 14
Adlam, G. H. 873 01	Cordeau, J. M. 2,740 27	Graves, F. 883 66
Andrew, A. T. 827 31	Corrigan, W. L. 822 50	Gray, E. W. 3,415 79
Armstrong, P. D. 2,314 73	Cote, P. E. 1,297 13	Gray, G. M. 615 91
Auld, J. B. 1,891 43	Cousins, R. H. 817 70	Guimont, J. A. 773 02
Baird, J. D. 2,831 66	Craft, A. C. 2,626 67	Hamilton, S. L. 716 93
Barr, W. K. 1,625 90	Cranston, R. 1,222 63	Hanna, J. S. 1,667 27
Batty, W. C. 628 90	Crepeau, O. 1,075 24	Harlow, M. D. 2,655 41
Baxter, F. G. 2,822 42	Cumming, R. B. 1,441 68	Harris, A. W. 1,950 77
Beaupre, J. S. W. .. 2,429 04	Cunningham, R. E. 1,099 63	Hart, R. B. 2,363 03
Benn, C. E. 2,160 11	Curry, N. M. 2,694 40	Harvey, C. M. 1,408 39
Bennett, J. E. 2,870 21	Dale, F. W. S. 851 43	Haslett, S. J. 759 37
Bernier, R. 652 50	Dancey, J. C. 2,261 99	Hawkins, D. J. 1,497 88
Berrigan, F. J. 795 46	Darbey, A. J. 1,607 36	Heon, H. 1,524 25
Black, L. W. 974 02	Davidson, W. B. 3,305 23	Hill, A. T. 536 80
Blais, G. T. 1,993 60	Davis, A. N. 2,651 40	Hillier, K. R. 1,163 01
Blais, J. J. 1,893 96	Davis, H. E. 1,079 10	Hofstetter, A. 1,144 76
Blake, W. F. 798 79	Desrosiers, A. 1,254 49	Hood, G. F. 3,582 49
Bliss, J. R. 1,305 82	Dicola, J. N. 1,282 30	Horsley, F. A. 3,465 84
Borden, D. H. 1,389 24	Doutre, J. P. 1,226 82	Houston, D. 1,086 86
Bosomworth, S. L. .. 1,071 41	Doyle, J. T. 671 26	Howell, H. N. 572 10
Bouchard, C. 1,067 11	Draftenza, V. G. 550 42	Hunt, H. 3,079 14
Boutin, V. 3,540 68	Drennan, W. J. 1,359 42	Hurtubise, R. 934 24
Bowerman, R. J. 2,709 99	Dryden, I. M. 1,154 54	Hutchings, K. H. 771 89
Bowman, S. A. 974 70	Dumont, F. 528 53	Irwin, I. B. 1,257 90
Boyer, J. A. 549 55	Durant, J. R. 504 85	Jacobson, R. L. 1,208 08
Brennan, L. N. 1,246 81	Eagles, S. P. 1,722 57	James, K. R. 1,063 71
Brennand, T. W. 509 43	Elliott, R. R. 1,812 18	Jefferson, C. H. 717 86
Bridgman, F. H. C. 1,268 87	Ellis, V. A. 1,118 40	Jelly, G. A. 2,297 91
Broadfoot, R. 816 00	English, J. R. 3,147 66	Jervis, J. G. 3,249 90
Brown, W. T. 752 70	Erb, J. H. 2,039 11	Johnson, A. 517 51
Brunet, H. 964 95	Erskine, R. A. 1,427 82	Johnston, C. A. 2,875 18
Bruyns, A. G. M. .. 1,835 65	Farmer, L. 1,637 54	Johnston, J. D. 689 93
Burns, H. J. 1,449 29	Ferland, J. J. B. 1,416 19	Jolicœur, G. 2,730 90
Byers, J. G. 3,111 84	Ferland, J. R. 3,991 28	Jones, E. C. 1,931 66
Caldwell, H. L. 903 77	Ferns, S. J. 996 69	Jones, W. V. 1,328 70
Campbell, J. A. 1,863 95	Foisy, L. 2,069 20	Kelly, R. W. 1,471 96
Campbell, S. G. 858 38	Freeborn, S. G. 1,221 95	Kesten, S. H. 2,764 62
Carroll, W. 2,682 26	Galbraith, B. F. 1,404 59	King, J. H. 2,114 66
Chambers, A. 2,989 41	Galliot, P. A. 816 68	King, L. M. 2,419 41
Chapman, C. H. 1,567 93	Garipey, J. E. 506 29	Kirk, W. J. M. 871 91
Charron, J. D. 1,073 78	Gay, R. K. 671 31	Klack, S. 1,911 87
Choquet, G. 721 49	Gilbert, A. G. 1,043 53	Knell, C. F. 3,205 46
Christian, O. A. 2,549 98	Girard, J. H. 1,773 03	Kyle, A. S. 1,170 15
Clarkson, W. 3,526 33	Gleason, J. L. 2,120 66	Labelle, J. A. 3,666 94
Clay, H. W. 557 62	Godard, A. J. 1,403 93	Labissoniere, G. 816 59
Clevett, A. W. 2,279 86	Goguen, A. 1,825 95	Langlais, A. A. 1,277 00
Coffey, V. O. 1,903 67	Goodheart, C. W. 1,518 19	Lavoie, E. 1,314 20
Coleman, R. W. 658 30	Goodwin, P. R. 502 71	Lawson, D. J. 856 30
Coles, J. H. 2,031 44	Goossen, I. 1,999 35	Leadston, G. A. 1,154 84

Travelling expenses		Travelling expenses		Travelling expenses	
Lefebvre, J. G.	774 66	Mundy, J. M.	1,280 16	Seranton, C. S.	1,579 44
Legault, B.	953 04	Murdock, J.	1,197 06	Sequin, A.	560 70
Legrand, J. A.	777 61	Murray, J. A.	1,985 93	Sewell, K. D. A.	1,781 37
LeLacheur, A. G.	568 83	Nadeau, J. R.	3,356 84	Sharp, F. H.	3,060 73
Leslie, J. H.	2,761 89	Nason, R. W.	1,340 53	Shwaluk, J. S.	1,653 83
Lister, R. R.	596 22	Newby, W. C.	1,225 81	Sibbald, C. L.	619 23
Little, W. G.	1,007 72	Nichol, N. G.	1,471 75	Sibbald, W. A.	515 43
Longergan, W. J.	1,016 20	Nicol, K. S.	969 71	Singleton, J. R.	2,674 55
Loveder, T. C.	1,314 77	Norman, F. A.	1,929 33	Smith, A. N.	2,520 08
Lowe, S. S.	2,625 76	Nurse, H. G.	2,889 91	Snyder, H. F.	2,562 87
Lowry, C. F.	955 43	Nurse, W. H.	3,033 20	Somers, L. J.	1,953 89
Lucht, H. C.	3,964 49	Obodiak, J.	1,528 96	Sorel, E.	3,104 80
MacCharles, F. J. ..	1,047 60	O'Connell, C. P.	1,051 70	Soule, C. M.	1,825 99
MacCharles, H. K. ..	1,275 53	O'Hara, S. L.	1,697 03	Spence, T. H.	1,983 60
Mack, J. S.	720 51	O'Neill, J. E.	1,445 83	Spicer, M. J.	1,011 27
MacPherson, B. W. ..	763 36	O'Neill, J. J.	2,605 58	Squirrel, L. H.	802 82
Mallough, E. D.	1,213 66	Owen, D.	722 81	Steele, A. W.	2,805 11
Marchand, J. E. G. ..	870 84	Paley, J.	2,242 78	Steele, G. I.	1,923 30
Marcoux, G. A.	1,040 23	Parmiter, F.	2,408 78	Stevens, H. C.	2,200 94
Marsot, P. H.	1,988 89	Pauli, G. A.	595 79	Stevenson, C. L.	845 17
Martin, E.	1,294 23	Pepper, J. G.	587 80	Stewart, D. F.	901 59
Mathieu, P. E.	1,868 69	Perdue, D. J.	2,334 29	Stewart, F. A.	1,384 85
McAninch, N. H.	2,279 98	Peter, N. H.	2,050 55	Stratton, G. A.	1,105 35
McCabe, W. J.	2,746 25	Pewtress, F.	1,683 36	Stretton, G. R.	607 29
McCaskill, A. W.	991 82	Pigeon, V. A.	655 29	Stubbs, W. F. R.	1,323 83
McConnell, J. H.	1,825 30	Pilon, G.	2,140 17	Swanson, J. A.	778 30
McCorquodale, J. F. ..	2,192 35	Porlier, J. G.	908 12	Sylvain, J. L.	2,799 12
McCosham, W. H. ..	642 84	Powell, W. V.	3,292 65	Symington, G. A. ..	1,481 65
McDougall, R. B. ..	551 05	Prest, V. E.	673 67	Syrotuck, M.	683 62
McFarlane, J. F.	784 46	Proulx, J. F.	622 05	Thomson, G. D.	3,348 19
McGee, D. M. L.	3,045 92	Puttergill, J. R.	851 75	Thorsteinson, J. E. ..	1,737 22
McGee, H. E.	2,512 22	Pyrcz, S.	880 16	Toutant, J.	1,300 67
McGuirk, O.	3,512 94	Quail, E. J.	727 25	Tremblay, H. F.	3,055 48
McKelvie, D. J.	1,786 14	Rabjohn, A. B.	2,410 84	Trudel, J. H. M.	2,840 30
McKenzie, J. A.	513 40	Rankin, G.	3,167 05	Turner, J. R.	2,451 74
McKeown, G. R.	2,891 82	Read, F. O.	2,656 43	Tutt, W.	2,424 49
McLean, A.	894 43	Reinhart, B. S.	1,693 54	Twiss, R. I.	1,470 96
McLean, B. C.	1,115 44	Riley, R. J.	591 93	Vance, H. N.	1,270 75
McLellan, J. F.	3,116 77	Ritchie, F. H.	1,616 07	Vaughan, R. H. F. ..	2,124 89
McMurtrie, E. C.	1,925 81	Rivard, R.	2,276 39	Vigneau, J. H.	553 55
McNair, N. A.	914 77	Roach, W.	1,152 68	Wagner, A. C.	1,175 58
McRae, M.	1,727 55	Roach, W. A.	1,929 39	Wagner, J. R.	720 72
McVeeters, R. J.	923 74	Robertson, A.	553 89	Ward, J. A.	2,066 30
Melton, R. R.	2,356 51	Robertson, D. C.	1,923 96	Wardlaw, W. L. A. ..	3,148 82
Menzies, J.	586 41	Rogers, C. B. W. ..	659 72	Watson, N. H.	2,941 34
Michalski, L. A.	564 88	Roper, L. W.	1,499 80	White, S.	942 32
Milner, R. J.	1,600 87	Ross, A. R.	2,602 00	Whiteside, S.	519 97
Minion, W. A.	638 31	Rowland, M. H.	1,226 59	Williams, J. D.	1,150 57
Minne, V.	2,088 07	Roy, G.	1,238 43	Wood, A.	1,600 01
Mitchell, H. K.	4,968 90	Roy, J. A. G.	3,246 83	Woolsey, I. J.	1,656 64
Mitchell, J. M.	2,960 08	Rusko, J.	756 75	Wright, D. D.	1,257 73
Mitchell, W. F.	1,572 67	Russell, J. B.	752 59	Wyman, H. R.	1,318 62
Mizzen, C. A.	2,843 09	Rutledge, C. P.	2,133 37	Yelland, S. A.	653 14
Molland, W. K.	505 73	Saint-Pierre, R.	565 05	Young, D. B.	1,383 55
Mollison, L. G.	2,039 50	Samson, R.	1,008 22	Young, E. J.	1,380 97
Moor, D.	1,361 28	Sanderson, R. A.	780 62	Young, G. M.	612 82
Mordy, G. B.	2,885 04	Schmidt, N. P.	2,588 93	Young, H. W.	1,620 02
Morris, H. E.	3,109 85	Scholefield, J. C.	1,190 76	Znotinas, B.	859 13
Moynihan, W. A. ..	2,420 43	Scotchmer, H. D. ..	2,743 48		

MARKETING SERVICE

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Baird, F. F.	\$ 5,140 00	\$ 1,624 08	Maybee, H. J.	6,200 00	960 40
Barry, S. C.	6,900 00	766 93	Miller, G. B.	5,600 00	1,154 90
Beattie, D. M.	5,540 00	2,376 60	Neely, R. W.	5,540 00	
Bennett, R. K.	6,200 00	1,704 08	O'Meara, J. E.	5,580 00	1,074 09
Bonnynman, E. D.	5,540 00	1,594 77	Pearsall, L. W.	9,000 00	650 02
Booth, J. F.	8,000 00	781 71	Pepper, L. C.	5,180 00	
Boucher, G. P.	5,460 00		Reid, E. P.	5,580 00	687 69
Cameron, W. C.	7,160 00	1,147 31	Retson, G. C.	5,260 00	1,043 70
Coke, J.	6,580 00	1,038 38	Richards, A. E.	6,900 00	
Conger, K. B.	6,200 00		Ritchie, W. M.	5,900 00	2,018 30
Curran, A. F.	5,140 00	1,332 08	Robertson, J. G.	7,160 00	1,313 04
Davey, A. D.	6,080 00	1,790 08			2,808 00†
Derby, H. A.	6,200 00		Robinson, R. E.	5,880 00	1,070 87
Goodwillie, D. B.	6,080 00	1,612 85	Schrader, F. M.	5,580 00	
Gosselin, A.	5,580 00	907 15	Scott, R. M.	5,540 00	
Hancock, L.	5,260 00	770 66	Senn, W. E.	5,020 00	1,466 62
Howe, S. R.	5,120 00		Spence, C. C.	5,920 00	1,121 90
Hudson, S. C.	6,600 00	3,227 66	Stutt, R. A.	5,260 00	
Jones, R. E. F.	5,260 00	740 94	Turner, A. H.	6,600 00	720 20
Light, P. E.	5,140 00		Wheeler, R. L.	7,160 00	1,039 81
Lyster, C. C.	5,260 00		Woodward, E. D. B. ..	5,260 00	1,393 54

†Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adams, T. J.	\$ 627 00	Bruce, R. G.	897 12	Dix, E.	540 26
Allaire, C.	826 59	Brunelle, R.	2,131 27	Douglas, B. D.	1,767 55
Anderson, H. S.	1,257 91	Butland, W. R.	700 33	Drayton, L. E.	597 68
Andrews, H. J.	680 60	Cain, J. P.	848 13	Duggan, A. J.	1,701 28
Appleby, A. S.	3,060 15	Cann, K. E.	524 50*	Dumaine, J. A.	1,184 20
Armstrong, D. C. ..	1,015 44	Cardinal, J. A.	967 41	Duplisea, F. J.	739 68
Arscott, C. P.	1,530 28	Carkner, J. M. A. ..	1,062 34	Eardley, E. A.	921 84
Art, G. L.	511 91	Carr, R. E.	1,637 96	Eaton, E. S.	542 46
Austin, R. S.	519 73	Carson, J. G.	970 44	Eedy, G.	894 93
Barclay, W. A.	1,035 58	Cassie, G. A.	553 48	Ellsworth, W. B.	699 19
Baxter, F.	1,792 93	Chambers, E. W. ..	1,801 60	Embleton, S.	753 22
Beatty, R. G.	1,037 89	Chappell, F. C.	973 43	Fabien, D.	1,456 27
Beaudoin, C.	765 93	Chepesuik, M. W. ..	1,760 92	Fehler, G.	1,203 42
Benedict, R. A.	650 97	Choquette, L.	930 39	Ferland, Y.	1,013 11
Benn, J. J.	608 92	Clarke, J. K.	572 65	Ferries, C. H.	1,962 14
Bent, J.	895 31	Clement, P. W.	1,117 38	Field, R. C.	927 60
Bergeron, J.	1,342 59	Cloutier, R.	1,808 97	Finner, A. E.	2,557 37
Beveridge, D. J.	809 42	Cochrane, H.	1,130 06	Firth, D. H.	773 69
Bigger, W. J.	1,326 51	Cox, G. L.	682 28	Fisk, R. D.	687 82
Blake, A. E.	640 32	Craig, D.	821 79	Fletcher, D. A.	1,321 21
Bonin, C. M.	1,485 84	Craig, D. R.	1,679 55	Flotten, H. N.	942 56
Bonnynman, E. K. ..	1,703 87	Crawford, L. H.	569 58	Forbes, L. D.	906 82
Borland, G. M.	1,830 62	Darnell, A. F.	1,699 30	Ford, H. L.	913 94
Boudreault, F. X. ..	817 50	Dawes, L. F.	1,607 73	Ford, P. L.	937 01
Bourbeau, G. A.	785 67	DeGuire, J. A.	2,053 05	Fortier, L. R.	805 90
Bourbonnais, R.	1,499 52	Demers, A.	1,320 01	Fraser, C. A.	838 91
Bowman, F. A.	726 78	DeMontigny, A.	655 75	Freiburger, V. T. F. ..	1,126 61
Bradbury, J.	1,129 35	DeRocquigny, A. N. ..	745 69	Fritz, M.	1,077 49
Brand, J. A.	1,389 31	Desfosses, H.	1,809 33	Furniss, I. F.	537 78
Brennan, W. E.	1,206 18	Dickinson, E. M.	937 67	Gandier, H. M.	1,363 94
Briscoe, W. A.	1,830 87	Dionne, C. E.	569 89	Gaudette, H. J.	507 02
Browne, D. L.	1,994 16	Dionne, P. P.	1,029 69	George, J. F.	599 58

Travelling expenses		Travelling expenses		Travelling expenses	
Gerlach, G.	1,114 96	Mader, J. A.	1,288 19	Rogerson, W. F.	660 42
Gibbons, W. A.	828 92	Mallett, E. W.	777 91	Rose, C. J.	1,088 35
Gillan, R. H.	773 47	Maltais, L. J.	1,701 25	Rose-Christenson, I.	2,362 85
Gordon, W. M.	911 97	Marcoux, J. A.	615 76	Rouleau, H.	1,268 24
Gormley, D. J.	1,568 82	Marshall, J. R.	729 03	Ruest, R.	514 42
Goudreault, P.	575 63	Marshall, W. B. H.	1,124 25	Sample, C. E.	850 19
Graham, W. F.	660 01	Marvin, F. W.	1,115 62	Sangster, W. J.	795 75
Gray, J. M.	876 02	Mason, H. A.	1,327 58	Schroer, G. A.	704 80
Griffin, P. J.	501 45	McBride, J. C.	561 61	Scott, H. K.	634 72
Guichon, D. A.	1,346 13	McConnell, W. C.	1,561 44	Selby, F. W.	922 52
Haase, G.	1,271 27†	McCulloch, A. C.	1,411 63	Shannon, C. J.	1,286 63
	771 93*	McGill, L. C.	1,373 42	Shaw, C. E.	1,048 16
Haggith, C. B.	721 30	McKinnon, D. A.	524 09	Sherk, J. R.	1,072 91
Hamelin, P. E.	1,106 85	McLennan, R. M.	1,162 87	Shipley, W. C.	1,103 35
Hamilton, R. L.	969 27	McManus, J. A.	732 48	Smith, A. V.	875 79
Hamilton, W. G.	911 50	McMillan, L. H.	1,388 57	Smith, C. L.	818 24
Hay, J. A.	841 56	McNabb, D.	618 87	Smith, E. V.	1,465 44
Heartz, H. C.	588 70	Miller, H. A.	694 65	Smith, J. W.	1,150 69
Hedgecoe, J. W.	973 96	Millette, J. F.	973 83	Smith, M.	609 31
Henault, J. E. N.	2,697 54	Millie, J. P.	667 82	Smith, R. R.	1,461 76
Hewitson, W. J.	550 38	Mode, M. H.	1,096 95	Smith, W. R.	719 68
Holland, E. A.	627 56	Mongeau, L.	680 28	Spinney, L. V.	1,092 16
Hooey, E. R.	906 42	Moore, G. A.	995 16	Stanley, E. W.	1,502 17
Jackson, C. W.	1,319 12	Morrisette, Y.	1,738 42	Steele, J. C.	1,278 64
Johnson, J. J.	2,110 34	Morrisson, A. L.	965 78	Steeves, H. L.	1,346 86
Keay, J.	897 48	Morton, A. C.	1,067 46	Stovell, A. K.	1,832 38
Keene, J. R.	2,198 24	Mott, J. F.	819 16	Strong, W. F.	802 38
Kennedy, C. R.	636 67	Munro, A. D.	541 21	Stubbington, J. T.	1,042 96
Kenny, M. W.	729 88	Murphy, F. D.	878 45	Swann, K.	540 44
Kirkland, L.	1,951 79	Murray, G. C.	608 81	Taylor, G.	867 47
Lacombe, R. L.	718 05	Murray, J. G.	643 68	Teskey, C. B.	705 77
Lafamme, E. K.	1,164 22	Nairn, J.	1,085 58	Thompson, J. S.	1,231 86
Lafamme, R. G.	574 01	Nash, F. M.	2,231 27	Thompson, R. A.	2,434 81
Lafèche, R. R.	1,533 77	Newey, W. F.	871 10	Thornton, G. M.	2,065 16
LaHaye, J. A.	827 33	Newman, G. L.	859 23	Tilker, N. C.	1,538 76
Laliberte, P.	2,046 90	Newman, L. B.	1,038 94	Totten, O. R.	2,043 56
Lawrie, W. D.	1,270 02	Ogilvie, L. E.	1,043 46	Tracy, N.	633 07
Lea, R. B.	662 54	Oliphant, J. N.	2,132 55	Travers, V. T.	708 35
Leask, J.	756 61	Packman, D. J.	549 05	Trevor, H. W.	625 24
Leblanc, E.	1,345 81	Paige, E. G.	536 50	Trimble, R. C.	906 57
Leblanc, E. E.	1,424 01	Pallett, C. G.	538 48	Van Alstyne, W. A.	1,150 69
L'Ecuier, E.	1,904 96	Paradis, J. C.	1,092 10	Van Dusen, V. E.	853 67
Lee, A. G.	573 52	Park, C. A.	631 26*	Van Sickle, P. O.	643 44
Lee, J. W.	611 87	Parker, E. J.	544 35	Wallace, J. C. M.	1,023 35
Lefebvre, L.	713 45	Parker, G. W.	2,437 30	Walton, E. A.	571 27
Lemay, C. E.	2,217 85	Payne, A.	1,317 14	Ward, F. G.	761 39
Lemay, J. T.	1,055 98	Perry, F. J.	506 29	Wardle, P.	1,019 39
Levesque, L.	1,427 98	Petticrew, J. C.	685 97	Weber, C. S.	649 21
Levesque, R.	1,593 63	Pews, C. M.	804 96	White, O. H. J.	1,471 90
Lewis, J. C. J.	1,141 76	Pickett, C. H.	590 68	Wickham, F. W.	964 41
Long, J. W.	606 87	Plante, F.	1,730 95	Wiens, J. K.	786 47
Longley, A. W.	981 89	Platt, H.	632 18	Williams, D. J.	2,346 63
Lotherington, V. T. E.	870 72	Plishka, W. M.	735 59	Williams, J. C.	1,860 41
Loucks, C. A.	885 60	Quessel, E.	604 68	Wilson, C. R.	518 39
MacDonald, J. E.	1,029 80	Quigley, G. A.	970 13	Wilwand, W. W.	714 28
MacDonald, W.	707 36	Quinn, R. J.	1,968 65	Woodward, R. H.	526 58
MacFarlane, S.	1,593 20	Randall, M. W.	1,018 30	Woodworth, H. G.	701 55
MacGregor, J. M.	1,008 87	Read, W.	1,355 06	Wright, H. M.	589 57
MacLachlan, D. A.	510 80	Reid, D. H.	1,393 73	Young, E. H.	528 66
MacLeod, W. P.	776 43	Reichard, R.	1,726 67	Zeman, J.	533 52
MacMillan, C. M.	1,136 89	Riecken, T. O.	604 67	Zerback, W.	728 68
MacNeil, W.	511 87	Robin, P. E.	1,028 62	Zoorkam, A. M.	1,011 08
		Rodrique, G.	1,589 03		

*Removal expenses.

†Including \$871.57 charged to Privy Council, Vote 612.

SPECIAL SERVICES

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, D. M.	\$ 5,880 00		Mann, H. H. M.	5,880 00	926 96
Beamish, J. E.	5,920 00	\$ 2,801 91	Matte, G. J.	7,200 00	903 79
Berry, W. M.	5,460 00	619 58	McCallum, F.	5,580 00	1,339 40
Biddell, C. H.	5,580 00	1,970 54	McGregor, R. F.	6,576 00	995 94
Bing-Wo, R.	5,020 00		McMoline, J. G. S.	5,020 00	
Bruce, G. C.	5,140 00	903 02	Munro, G. N.	6,900 00	1,375 15
Byers, J. W. F.	5,260 00	701 03	Myers, W. M.	5,260 00	
Carpenter, E. S.	5,260 00		Olafson, E. A.	5,020 00	{ 1,226 65
Chagnon, S. J.	6,480 00	2,732 63			{ 524 47*
Conlon, J. D.	5,780 00	965 52	Parker, J. S.	6,576 00	2,882 52
Cook, A. B.	5,260 00	581 76	Parkinson, G. W.	6,580 00	557 30
Donald, R. F. B.	5,540 00		Peterson, R. O.	5,780 00	1,819 71
Foss, W. L.	7,200 00	2,663 17	Riesen, H. G.	5,260 00	{ 1,996 03
Gray, E. L.	6,360 00	1,576 57			{ 546 45*
Gray, W. D.	5,260 00	1,018 34	Shaw, A. M.	10,000 00	873 00
Haberman, J. A.	5,260 00		Shields, S. F.	5,320 00	1,151 13
Hawkins, S. H.	5,920 00	1,246 66	Thomson, L. B.	8,500 00	3,098 38
Hughes, R. J.	5,460 00		Thomson, W. B.	5,260 00	2,192 90
MacDonald, E. G.	5,280 00	1,277 55	Watson, J. G.	5,460 00	1,238 39
MacKenzie, G. L.	9,000 00	2,881 35†	Youngman, R.	5,304 00	1,477 49
(including terminable allowance, \$1,800, charged to Dept. of Resources and Development, Vote 395)					

*Removal expenses.

†Including \$1,495.38 charged to Department of Resources and Development, Vote 395.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Achtzener, J.	\$ 1,914 26	Blackwell, S. R.	918 02	Clark, R. G.	512 90
Adam, R. T.	636 75	Bock, W. G.	2,085 73	Clarke, A. E.	1,559 88
Adams, R. E.	583 75	Boechler, A. J.	1,039 11	Clifford, J. V.	791 15
Adamson, D. G.	774 50	Bogdanovich, F. A.	525 53	Cline, F. F.	933 08
Akerly, J. T.	1,104 75	Bonetti, F. J.	842 05	Codd, H. R.	877 26
Alexander, R. L.	609 00	Brown, H. C.	2,516 54	Cole, J. R.	1,696 23
Allen, P.	517 11	Brown, H. W.	1,764 81	Colenutt, C. C.	555 85
Andrew, W. T.	1,353 93	Brown, M. D.	1,592 85	Collins, J. P.	1,556 52
Androchowicz, R.	3,100 37	Buhr, D. A.	2,284 90	Colpitts, C.	1,160 42
Aupperle, H. A.	749 75	Burns, A.	742 26	Comeau, J. H.	728 78
Bajoras, A.	1,004 20	Callaghan, J. F.	2,349 96	Cross, R. A.	1,719 65
Bakker, A. G.	1,245 89	Cameron, A. B.	725 32	Crowle, W. L.	681 40
Baldwin, O. L.	967 77	Cameron, R. J.	2,609 34	Cruikshank, P. O. ..	946 85
Ballantyne, A. K. ..	589 43	Campbell, C. G.	837 17	Daurie, A. W.	1,354 63
Baraniuk, N.	1,024 50	Campbell, C. M.	503 66	Davie, A. C.	584 40
Barlow, D. L.	1,855 02	Campbell, G. G.	2,222 81	Davies, J.	1,048 05
Barr, N.	1,105 08	Campbell, I. M.	1,065 06	Davis, E. G.	1,240 35
Bell, A. C.	558 25	Campbell, J. S.	531 50	Dawson, D. R.	978 90
Bell, B.	514 93	Carpenter, M. F.	2,009 71	Dennings, C. O.	1,520 34
Besier, H. K.	658 59	Carter, A. C.	1,452 46	Diemal, A.	991 05
Beynon, G. A.	2,258 93	Carter, C. D.	693 21	Dixon, C.	1,897 16
Bigg, R. L.	589 17	Chambers, W. A.	861 93	Docherty, J.	541 47
Bischoff, R.	926 51	Chang, P. C.	515 75	Douglas, C. S.	837 43
Black, C. B.	544 64	Chrumka, S. J.	747 65	Drought, B.	777 53
Black, D. J.	2,229 12	Clark, A. D.	675 64	Drought, E. F.	1,009 84

	Travelling expenses		Travelling expenses		Travelling expenses
Durick, F. T.	586 38	Haughian, R. A.	960 25	Lipsett, G. B.	556 90
Durrant, E. F.	778 32	Hawker, A. E.	2,029 55	Lissel, K. M.	1,249 33
Eagles, B. L.	1,613 92	Haymond, G.	625 55	Logan, B.	546 80
Eccles, W. J.	536 55	Heagney, J. F.	588 25	Long, W. C.	1,176 80
Eddy, W.	967 10	Herringer, W. B.	797 26	Lord, C. V.	809 71
Ell, A. F.	1,005 00	Hickie, H.	1,232 46	Lowerison, R.	696 24
Ell, T. G.	521 30	Hill, C.	688 06	Lyon, A. H.	998 13
Enns, D.	503 00	Hill, M. G.	1,010 50	MacAfee, R. L.	869 02
Ervin, W.	737 00	Hill, R. A.	925 85	MacAlister, A.	1,344 77
Evans, G. R.	2,444 54	Hillock, G.	1,499 55	Machuga, W. J.	940 55
Eveson, S. P.	506 25	Hitcherick, S. E.	1,318 30	MacKenzie, J.	998 50
Falk, A. W.	1,888 64	Hittel, A.	712 88	MacLeod, D.	731 93
Falloon, R. J.	617 72	Hoel, A. W.	1,000 91	MacNaughton, D.	560 17
Fenty, H.	622 27	Hogg, J. H.	1,457 25	MacNaughton, H. C.	513 95
Forrest, J. A.	634 07	Hohm, E. E.	767 97	MacQuarrie, D. L.	800 07
Forsyth, G. T.	1,073 63	Hocey, W.	503 35	Magosse, R.	1,639 96
Foster, J.	511 53	Hornby, D. M.	1,079 41	Malcolm, F. G.	563 85
Fouillard, L.	582 35	Howatt, A.	1,784 68	Marjerison, N. W.	725 10
Frail, G. E.	1,482 39	Huband, A.	549 05	Martin, D. A.	986 73
Fraser, D. A.	745 64	Huckvale, C. C.	1,554 57	Maunder, A.	1,001 75
Frederickson, A.	539 76	Huddleston, W. M.	829 65	McCallum, G. A.	1,504 69
Friesen, A.	1,068 53	Humphry, F. S.	866 32	McCarlie, R. A.	554 70
Fuller, L. H.	763 06	Hunka, M.	3,107 56	McCarthy, L. W.	1,199 86
Fullerton, D.	742 35	Iyshka, W. B.	680 83	McDonald, H. M.	872 10
Furber, R. H.	904 56	Jermyn, D.	648 25	McDonald, R. D.	1,450 38
Garner, W. C.	621 05	Jesty, G. A.	752 01	McDonald, R. P.	604 32
Gemmel, L.	1,119 09	Johnsrude, A.	526 00	McDougall, G.	804 90
Gemmell, K. G.	973 90	Jonah, B. R.	914 46	McGinn, W. T.	1,017 60
Geremia, J. B.	1,597 16	Jonah, V. W.	811 49	McIntyre, H. H.	2,160 91
Gibbons, E. J.	1,116 15	Jones, A. L.	506 50	McIntyre, R. R.	2,001 91
Gibbs, W. F.	1,189 15	Joslyn, R. P.	638 60	McKenzie, D. E.	706 94
Gieg, G. L.	1,019 14	Joughlin, E. A.	540 35	McKinnon, W. A.	2,673 93
Gilbert, H. T.	619 95	Kelly, E. J.	701 00	McLeod, D. A.	536 55
Gillespie, A. C.	1,544 23	Kennett, D. A.	1,134 84	McLeod, J.	806 97
Gillespie, W. M.	2,440 35	Kenney, B. B.	3,184 91	McMahon, T. F.	1,183 96
Gillet, C. H.	1,179 42	Kerner, W.	525 76	McMaster, E.	1,092 57
Gillmore, D. K.	693 88	Kerr, P.	532 00	McMoline, J. G. S.	1,310 86
Glendinning, L. W.	2,509 77	Keyworth, W. A.	1,792 33	McNeil, D. A.	1,170 91
Glubrecht, G. T.	504 50	Kirk, D. W.	1,308 41	McNeil, J. F.	1,201 25
Goodwin, T. E.	1,325 25	Kirtton, N. D.	1,592 64	Merrell, H.	620 23
Gould, C. F.	1,740 37	Klassen, W. H.	1,026 50	Metz, N. L.	1,107 94
Gould, G. H.	859 14	Knapik, L. J.	917 05	Mico, W. P.	689 55
Graham, J. H.	840 51	Knight, K. M.	1,116 11	Mildenberger, J. J.	2,318 37
Graham, R. C.	1,207 70	Knight, R. J.	717 43	Milne, J. R.	2,023 59
Greenlay, D. L. W.	2,759 43	Knowles, G. W.	710 32	Milne, R. A.	1,211 77
Gregg, G. H.	851 50	Koehn, J.	868 91	Minion, G. D.	600 75
Grillowitz, K.	514 30	Kolodziej, A.	1,301 85	Mitchell, J. H.	3,033 35
Grudniski, P. J.	1,582 86	Kovaluk, M. A.	804 47	Moffat, M. E.	850 95
Gunby, P. T.	1,014 96	Kozak, J. N.	1,073 49	Mollard, J. D. A.	606 15
Gunderson, J.	506 13	Kramer, S. J.	546 75	Moore, C. M.	873 69
Hacking, R. V.	880 77	Kressner, G. R.	871 70	Moore, J. C.	1,905 93
Hagerman, T. P.	1,482 09	Kroeger, L. J.	915 39	Moore, J. E.	948 77
Hall, H.	977 40	Kuffner, J. B.	960 22	Moulding, M. A.	1,845 28
Hall, J. E.	503 85	Laing, D.	1,098 73	Mowbray, W. T.	1,374 84
Hall, W. F.	602 98	Lamb, K. N.	920 09	Mowchenko, M.	675 00
Halladay, G.	994 91	Langley, H. I.	2,377 97	Muirhead, J. L.	2,316 37
Harrington, D. G.	1,016 49	Langley, W. C.	593 27	Mulloy, W. K.	1,196 99
Harrison, D. W.	501 50	LaRocque, J. Z.	1,469 78	Mumford, G. T.	1,550 32
Harrison, R. A.	903 35	LaRose, M. N.	2,053 57	Mumford, H. M.	1,216 84
Hart, G. F.	708 17	Lasell, W. D.	990 20	Munro, A.	766 35
Hartle, E. W.	634 05	Legge, R. H.	580 12	Munro, K. J.	978 85
Hasegawa, H.	1,088 40	Lescinskas, K.	539 80	Murphy, A. W.	693 66
Hatt, F. E.	1,352 85	Lewis, K.	835 10	Murray, J. M.	650 63
Hattie, R. C.	2,255 52	Lind, D. B.	1,466 71	Nagy, J.	698 08

	Travelling expenses		Travelling expenses		Travelling expenses
Needrum, C.	1,441 75	Roden, M. A.	519 12	Thorburn, S. J.	1,748 18
Nesbitt, J. R.	2,550 75	Rodgers, B. A.	1,275 03	Thorson, R. W.	1,039 40
Ness, E.	539 65	Rogers, C.	690 04	Tomie, P. J.	614 20
Neubauer, R. J.	1,009 00	Rogers, W. W.	2,625 83	Topham, H. L.	1,535 62
Newberry, F. W.	814 61	Rose, D. E.	545 10	Torchinsky, B. B. ..	834 46
Nichol, D. H.	622 90	Rowbotham, L. H. S.	1,598 11	Townsend, A.	538 45
Nichols, H. W.	997 99	Rudland, A. O.	1,655 13	Trenholm, I. F.	998 75
Nicholson, W.	751 90	Ryan, A. L.	769 02	Ulrich, V. G.	1,161 35
Nord, P.	2,055 35	Salkeld, L. E.	759 05	Urquhart, R.	553 38
Orford, E. C.	1,054 63	Sanderson, L. W.	1,054 90	Van Orman, S. H. ..	2,517 44
Ormiston, R. W.	1,596 53	Schlaht, R.	542 50	Wadden, C. A.	1,499 12
Orr, L. G.	1,196 46	Seychuk, J. L.	787 97	Wadden, R. L.	989 00
Palmer, J. A.	554 86	Shearer, W. A.	531 37	Wade, J. F.	556 90
Palmer, F. R.	1,091 52	Shoobert, W. A.	831 30	Wade, P. C.	657 29
Palmer, R. H.	1,098 32	Shortt, S. R.	524 85	Walker, R. M.	1,427 00
Patterson, D. A.	1,349 01	Sidler, J. J.	940 23	Wallace, P. A.	1,525 46
Peace, M. J.	1,921 21	Simpson, G. C.	1,394 28	Waugh, J. P.	2,224 04
Pendergast, J.	1,386 98	Simpson, J. E.	1,437 11	Way, E. M.	995 43
Penny, D. H.	598 27	Skelton, M. R.	1,063 95	Weidman, J.	761 19
Peters, N.	1,992 22	Slack, C. H.	1,264 61	Wells, R. B.	559 84
Peterson, G. E.	564 18	Slack, H. G.	642 40	Wheeler, A. E.	985 00
Pettinger, W.	536 70	Slegel, C. L.	529 22	Whela, J. F.	1,594 40
Pickard, K.	706 31	Slemp, F. W.	2,131 73	Whittaker, J. T.	1,413 05
Pickering, M. D.	931 30	Smith, E. T.	692 91	Whitton, R. C.	2,146 88
Pigot, P.	1,040 00	Smith, J. G.	3,043 44	Wiens, P. G.	1,244 54
Pinder, R. A.	1,123 90	Smith, J. L.	1,089 92	Williams, G. D.	636 15
Poulin, L. G.	610 34	Smith, R. F.	580 28	Williams, G. P.	2,167 79
Powell, G. J.	773 64	Snider, D. I.	525 46	Williams, L. E.	836 02
Price, G. C.	628 53	Snow, A. H. G.	2,430 29	Wilson, D. J.	774 20
Primus, L. D.	1,076 61	Soy, J. R.	757 96	Wilson, L. M.	1,434 79
Proctor, P. F.	972 43	Stanton, C. R.	1,157 60	Wilson, R. A.	2,537 60
Raboud, M.	571 95	Stewart, C. D.	904 87	Witwicki, J.	508 85
Ragan, J. M.	1,352 83	Stewart, W. G.	1,043 67	Wong, C.	1,231 50
Reed, E.	769 36	Stiffe, J. R.	608 05	Wright, I. R.	860 80
Reed, G. P.	643 39	Stone, C. O.	1,134 95	Young, A. W.	852 55
Repstock, J.	522 50	Stratychuk, W. F. ..	2,130 91	Young, D. A.	559 29
Rice, J. D.	1,479 87	Strobiski, A.	744 70	Young, G. E.	614 25
Ringheim, A. S.	925 48	Stuart, T. R.	2,878 18	Youngman, J. D.	1,775 17
Robinson, G.	1,660 68	Switzer, J. E.	866 82	Zahorski, E.	2,198 28
Robinson, G. S.	1,731 90	Tenberg, R. I.	1,253 47	Zurowski, L. R.	522 73
Robinson, R. L.	831 77	Thomson, M. A.	654 86		

Suppliers and Contractors receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

Alberta Livestock Co-Operative Limited, Calgary, Alta., \$17,362.60; Alberta Steel Products Co., Lethbridge, Alta., \$11,270.33; Allan Lumber Yard, Brooks, Alta., \$12,263.41; Emil Anderson Construction Company Ltd., Hope, B.C., \$114,976.57; Armeo Drainage & Metal Products of Canada Ltd., Guelph, Ont., \$122,890.79; J. H. Ashdown Hardware Co. Ltd., Winnipeg, \$20,946.46; Atlas Lumber Company Ltd., Lethbridge, Alta., \$65,513.40; B. & I. Construction Ltd., Sackville, N.B., \$22,836.66; Bay Construction Limited, Moncton, N.B., \$21,053.14; Beaver Lumber Company Limited, Winnipeg, \$87,098.77; Bell Telephone Company of Canada, Montreal, \$31,058.41; Bird Construction Company Limited, Regina, \$14,731.08; Bond Construction Co. Ltd., Edmonton, \$92,921.65; Ivanhoe Bosse, Engr., Sayabec, Que., \$40,178.15; Bowman Brothers Limited, Saskatoon, Sask., \$16,715.66; The British American Oil Company Limited, Toronto, \$78,501.02; Government of British Columbia, \$10,218.37; University of British Columbia, Vancouver, \$11,114.33; Brooklands Construction Co. Ltd., Winnipeg, \$30,702.31; Walter J. Burden Ltd., Swift Current, Sask., \$26,831.63; Burrell Foundry and Machine Works Ltd., Kentville, N.S., \$12,646.39.

Government of Canada—Department of National Defence, \$16,464.63, National Film Board, \$43,612.49, Department of National Health and Welfare, \$16,640, Post Office Department, \$50,188.21, Department of Public Printing and Stationery, \$729,475.38; Canada Cement Company Limited, Montreal, \$118,411.75;

Canada Creosoting Company, Limited, Calgary, Alta., \$25,267.73; Canada Packers Limited, Toronto, \$24,909.20; Canadian Fairbanks-Morse Company Limited, Montreal, \$36,305.12; Canadian General Electric Company Limited, Toronto, \$32,123.42; Canadian Industries Limited, Montreal, \$20,247.45; Canadian Kodak Sales Limited, Toronto, \$17,434.25; Canadian Laboratory Supplies Limited, Montreal, \$74,239.52; Canadian National Railways, Montreal, \$36,101.53; Canadian National Telegraphs, Montreal, \$14,216.94; Canadian Oil Companies, Limited, Montreal, \$11,617.87; Canadian Pacific Express Company, Montreal, \$13,972.37; Canadian Pacific Railway Company, Montreal, \$78,278.55; Canadian Wood Pipe & Tanks Ltd., Vancouver, \$238,340.33; Capital Hardware, Ottawa, \$26,715.72; Caribou Construction Company Limited, Moose Jaw, Sask., \$12,517.50; Walter A. Carvoth Limited, Toronto, \$11,599.81; Cave and Company, Ltd., Vancouver, \$37,563.39; Centra Scientific Co. of Canada Limited, Toronto, \$83,966.39; R. K. Chappell, Amherst, N.S., \$47,776.30; J. Clark & Son Limited, Fredericton, \$13,716.37; W. E. Clark, Mortlach, Sask., \$10,994.30; H. Cohen, \$120,000; Concrete Constructors Limited, Calgary, Alta., \$252,491.79; M. A. Condon & Son, Kentville, N.S., \$165,202.89; Connaught Medical Research Laboratories, Toronto, \$141,824.85; Construction Equipment Co. Limited, Halifax, \$14,620.43; Continental Construction Ltd., Regina, \$73,751.94; Contractors Supplies Limited, Regina, \$37,803.99; Crane Limited, Montreal, \$29,300.33; Cruikshank Road Machinery, Calgary, Alta., \$13,680.23.

Dibblee Construction Company Limited, Ottawa, \$15,006.45; Dinsmore Construction Ltd. (formerly Dinsmore-McIntire Ltd.), Windsor, Ont., \$88,172.16; Dominion Bridge Company Limited, Lachine, Que., \$109,544.97; Doncaster Construction Co. Ltd., Edmonton, \$55,634.56; Doran Construction Co. Ltd., Ottawa, \$97,760.34; Drury & Gilchrist Construction, Maple Creek, Sask., \$10,675.75; A. N. Duff, Regina, \$29,060; Dunlap Bros. & Company Limited, Amherst, N.S., \$10,129.63; Lawrence Dupont, Rush Lake, Sask., \$10,723.82; W. H. & E. D. Dyck, Swift Current, Sask., \$24,820.60; The T. Eaton Co. Limited, Toronto, \$17,450.19; D. Kemp Edwards, Limited, Ottawa, \$10,931.02; Electrical Mfg. Co. Ltd., Montmagny, Que., \$11,404.65; C. P. Evans, Gleichen, Alta., \$10,545.75; Ferguson Supply Alberta Limited, Calgary, Alta., \$12,381.69; Firestone Tire & Rubber Company of Canada, Limited, Toronto, \$19,384.21; Fisher Scientific Company Limited, Montreal, \$91,468.86; Donald K. Forbes, Ltd., Regina, \$64,541.58; Fortier & Drouin, Norwood, Man., \$14,887; Fraser Construction Co., Ltd., Winnipeg, \$13,120.80; French Lumber Limited, Ottawa, \$10,570.22; W. F. Fuller Machinery Company Ltd., Regina, \$24,197.65; R. J. Fyfe Equipment Ltd., Regina, \$37,072.32.

G. M. Gest Limited, Toronto, \$15,627; R. R. Gibbs, Medicine Hat, Alta., \$159,982.41; Laurent Giroux, St. Casimir, Que., \$218,508.81; Good and House, Rainier, Alta., \$35,720.63; Gooderham & Worts Limited, Toronto, \$16,497.66; The Goodyear Tire & Rubber Co. of Canada, Limited, Toronto, \$16,153.21; P. W. Graham & Sons Ltd., Moose Jaw, Sask., \$33,133.50; Gregerson Ditching Company Limited, Lethbridge, Alta., \$11,484.17; F. J. Hack, Whitewood, Sask., \$55,969.34; Harris Construction Company Limited, Winnipeg, \$88,972.99; C. Ernest Harrison, Parsboro, N.S., \$26,739.72; Hennessey & Spicer, Newport, N.S., \$33,563.02; Hoyt Hardware Limited, Lethbridge, Alta., \$19,138.06; The Hughes-Owens Co., Limited, Ottawa, \$24,927.94; Hulse Construction Co., Moose Jaw, Sask., \$28,503.94; Imperial Oil Limited, Toronto, \$198,264.99; Industrial and Road Equipment Ltd., Calgary, Alta., \$19,913.87; John Inglis Co. Ltd., Toronto, \$147,877.47; Interior Contracting Co. Ltd., Penticton, B.C., \$36,703.41; The Island Construction Limited, Charlottetown, \$10,970.28; J. M. Jeanson Limitee, Sherbrooke, Que., \$90,255.70; Eugene Jinchereau, Quebec, \$51,504.55; Kenney Construction Co. Ltd., Yarmouth, N.S., \$14,268.62; John Keslering, Masefield, Sask., \$13,280.32; Ketchum Manufacturing Co. Limited, Ottawa, \$48,393.57; Keyes Supply Company Limited, Ottawa, \$27,078.78; Kilborn Engineering Co. Limited, Toronto, \$14,756.20; T. A. Klemke, Moose Jaw, Sask., \$17,752.10; Kramer Tractor Company Ltd., Regina, \$30,793.33; Eric Larsen Ltd., North Kamloops, B.C., \$81,499.12; G. W. Ledingham & Co. Ltd., Vancouver, \$26,945.29; Lemieux & Frere, Eng., St. Jean, Que., \$47,520; C. & J. Lewis, Carlyle, Sask., \$17,971.20; Lord and Burnham Co. Limited, St. Catharines, Ont., \$131,369.49; C. F. Lossing, Beaverlodge, Alta., \$10,000.

J. C. Mabley, Taber, Alta., \$65,311.73; Maple Leaf Construction Ltd., Winnipeg, \$15,656; Maple Lea Milling Co., Limited, Toronto, \$48,885.15; Marshall-Wells Company Limited, Saskatoon, Sask., \$42,601.51; Martin Motors, Vauxhall, Alta., \$17,568.24; McColl-Frontenac Oil Company, Limited, Toronto, \$46,006.42; Kenneth McDonald & Sons Limited, Ottawa, \$15,472.52; J. V. McDonnell, London, Ont., \$32,273.39; Bill McEwen, Dorchester, N.B., \$15,527.25; A. A. McKee, Vulcan, Alta., \$18,532; George McLean, Fork River, Man., \$12,210; Geo. Mills & Sons Limited, Minto, N.B., \$13,323.58; Modern Construction Limited, Moncton, N.B., \$44,305.45; Monarch Lumber Co. Limited, Winnipeg, \$20,001.71; Mumford Medland Limited, Winnipeg, \$24,908.57; John A. Munger & Sons, Harrow, Ont., \$19,526.29; Murray & Paul Construction Co. Ltd., Lethbridge, Alta., \$23,551.25.

Nodwell Brothers, Calgary, Alta., \$91,877.26; Northern Asbestos & Building Supplies Limited, Edmonton \$11,468.34; Northern Wood Preservers (Sask.) Ltd., Prince Albert, Sask., \$14,610.18; Northwest Construction Co., Ltd., Regina, \$82,726.95; Olmsted & Parker Construction Co., Hamilton, Ont., \$29,196; Ottawa District Farmers Co-Operative, Ottawa, \$11,036.14; Pacific Coast Pipe Co. Ltd., Vancouver, \$303,930.31; H. W. Pedersen Swift Current, Sask., \$21,807.90; Photographic Stores Limited, Ottawa, \$11,790.09; Photographic Survey Corporation Limited, Toronto, \$10,377.60; Piggett Construction Company, Saskatoon, Sask., \$129,814.67; A. A. Pitchko, Macleod, Alta., \$27,778.80; R. E. Postill & Sons Ltd., Vernon, B.C., \$68,832.72; Poudrier & Boulet Ltée., Quebec, \$68,806; The Public Utilities Commission, Sault Ste. Marie, Ont., \$10,658.66; Putherbough Construction Co. Ltd., London, Ont., \$12,590.46; R. H. Rae & Sons Ltd., Edmonton, \$10,096.85; Alvin Rankin Hanley, Sask., \$20,204.75; Remington Rand Limited, Toronto, \$11,167.25; Revelstoke Sawmill Co., Ltd., Calgary, Alta., \$78,852.13; Ritchie Feed & Seed Co., Ottawa, \$24,309.56; F. W. Rogerson, Calgary, Alta., \$152,123.80; W. P. Rollick, Burstall, Sask., \$42,938.97.

Saint Lawrence Contracting Co. Ltd., Belleville, Ont., \$24,574; Saskatchewan Government Telephones, Saskatoon, Sask., \$16,991.20; University of Saskatchewan, Saskatoon, Sask., \$14,922.37; M. F. Schurman Co., Charlottetown, \$124,206.91; Security Lumber Company, Limited, Moose Jaw, Sask., \$26,600.34; Shell Oil Company of Canada Limited, Montreal, \$14,795.52; Shook's, Swift Current, Sask., \$13,370.73; Paul Eugene Sirois, Ste. Anne de la Pocatiere, Que., \$11,430; Sirotek Construction Ltd., Ottawa, \$19,368; Smith Motors Limited, Lethbridge, Alta., \$14,277.65; C. C. Smith, Maple Creek, Sask., \$23,827.44; George Smith, Taber, Alta., \$12,632; Phil South, Regina, \$16,902.40; Square-M Construction and Equipment Ltd., Edmonton, \$432,268.80; Standard Gravel & Surfacing of Canada Limited, Calgary, Alta., \$144,845.64; Standard Paving Maritime Limited, Halifax, \$15,431.09; H. H. Stevens Const. Ltd., Truro, N.S., \$26,101.10; Stevenson Poultry Farm and Chick Hatchery, Ottawa, \$14,737.74; Taggart Construction Ltd., Ottawa, \$13,961.55; Tanner & Eyjolfson Construction Company, New Westminster, B.C., \$20,891.73; William Tomchuk, Regina, \$37,813.01; Toronto Elevators Limited, Toronto, \$11,802.69; K. R. Tracey, Moose Jaw, Sask., \$41,265.55; Trans-Canada Air Lines, Montreal, \$60,246.18; Union Tractor and Equipment Co. Ltd., Calgary, Alta., \$10,091.73; United Grain Growers Limited, Calgary, Alta., \$23,097.65; Vauxhall Frozen Foods and Locker Service, Vauxhall, Alta., \$30,131.12; Vauxhall Service Garage, Vauxhall, Alta., \$11,137.24; Waterous Ltd., Calgary, Alta., \$12,226.64; J. J. Watson, Picture Butte, Alta., \$27,496.34; J. G. Webster, Truro, N.S., \$39,225.30; Ross P. Wellings, Regina, \$51,428.17; W. C. Wells Construction Co. Ltd., Saskatoon, Sask., \$492,877.48; Welton Construction Ltd., New Minas, N.S., \$33,067.33; Westeel Products Limited, Winnipeg, \$14,070.97; Western Canada Hardware Limited, Lethbridge, Alta., \$20,471.02; Western Construction Company, Swift Current, Sask., \$10,238.50; Western Construction & Lumber Company Ltd., Edmonton, \$159,781.54; Western Tractor and Equipment Co. Ltd., Regina, \$22,604.92; Western Water Wells Limited, Calgary, Alta., \$19,554; Wheaton Brothers Limited, Moncton, N.B., \$26,965.55; A. P. Wheelock, Regina, \$40,538.71; J. A. Whelihan, Vauxhall, Alta., \$29,567.50; White Motor Company of Canada Ltd., Montreal, \$10,449.57; Williams Supply Co. Ltd., Regina, \$16,526.60; Wolfe Bros. Contractors, Regina, \$19,167.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	20,946,614 00	20,348,060 61	18,062,455 84
(2) Civilian Allowances	42,338 00	29,473 10	32,046 85
(4) Professional and Special Services	86,900 00	63,962 37	108,911 46
(5) Travelling and Removal Expenses	2,879,449 00	2,358,272 56	2,536,414 12
(6) Freight, Express and Cartage	136,065 00	125,640 38	124,952 58
(7) Postage	71,510 00	62,848 11	56,669 31
(8) Telephones, Telegrams and other Communication Services	153,534 00	143,271 63	138,032 08
(9) Printing of Departmental Reports and Other Publica- tions	485,175 00	224,036 13	191,430 89
(10) Films, Displays, Broadcasting, Advertising, etc.	140,278 00	52,335 86	88,717 85
(11) Office Stationery, Supplies, Equipment and Furnishings	516,655 00	497,651 83	534,619 59
(12) Materials and Supplies	1,623,367 00	1,749,697 96	1,646,558 83
Buildings and Works, including Land—			
(13) Acquisition and Construction	10,486,258 00	9,292,017 06	11,119,290 21
(14) Repairs and Upkeep	750,021 00	864,647 70	800,239 55
(15) Rentals	150,224 00	135,990 04	118,927 79
Equipment—			
(16) Acquisition and Construction	1,621,587 00	1,544,732 67	1,621,208 08
(17) Repairs and Upkeep	553,534 00	587,099 44	482,443 17
(18) Rentals	19,000 00	36,506 15	48,937 63
(19) Municipal and Public Utility Services	21,225 00	34,885 73	31,507 20

PUBLIC ACCOUNTS, 1951-52: PART II

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(20) Grants, Subsidies, etc., Not included Elsewhere—			
Compensation for animals slaughtered, including eggs destroyed from infected premises and animals infected with Foot and Mouth Disease..	1,599,435 00	1,456,777 31	2,099,890 35
Subsidies for Cold Storage Warehouses	635,284 00	503,697 38	948,286 16
Freight Assistance on Western Feed Grains.....	15,000,000 00	14,999,239 53	15,637,785 66
Quality Premiums on High Grade Hog Carcasses..	5,500,000 00	5,340,700 17	5,070,991 10
Assistance to Encourage the Improvement of Cheese and Cheese Factories	1,100,000 00	955,632 17	1,104,624 09
Assistance for replacement of maple production equipment	500,000 00	262,570 75	470,036 07
Prairie Farm Emergency Fund—Deficit.....			4,304,572 61
Agricultural Products Act—Loss on Operations....			2,375,284 13
Agricultural Prices Support Board—			
Net Operating Loss	1,743,515 00	1,743,514 89	3,484,917 15
Assistance to Apple Growers	1,700,000 00	1,700,000 00	2,500,000 00
Payment to Canadian Wheat Board for Wheat Producers			65,000,000 00
Sundries	2,079,999 67	1,834,566 81	1,841,473 97
	29,858,233 67	28,796,699 01	104,837,861 29
(21) Pensions, Superannuation and other Benefits.....	17,330 00	13,129 39	24,056 24
(22) All other Expenditures	222,693 00	173,430 84	179,902 17
	<u>\$ 70,781,990 67</u>	<u>\$ 67,134,388 57</u>	<u>\$142,785,182 73</u>

Appendix

AGRICULTURAL PRICES SUPPORT BOARD

Reconciliation as at March 31, 1952

Government of Canada:		
Agricultural Prices Support Account—Working Capital Advances.....	6,589,661	44
<i>Deduct—</i>		
Net loss, on basis of "Cash Transactions"—for the year ended March 31, 1952.....	186,389	20
Balance, representing the following inventories as at March 31, 1952—		
Butter	2,984,863	56
Canned Pork	3,418,408	68
	<u>\$6,403,272</u>	<u>24</u>

NOTE.—A Parliamentary Appropriation of \$186,390 will be provided in the fiscal year 1952-53, in order to recoup the "Agricultural Prices Support Account" for the Net Loss.

Statement of Operations, on basis of "Cash Transactions", for the year ended March 31, 1952

Sales		1,767,056	50
<i>Deduct—</i>			
Cost of Goods Sold			
Purchases	8,021,444	02	
<i>Add—</i>			
Other Costs			
Freight	5,457	43	
Handling	5,795	77	
Storage	85,320	52	
		<u>96,573</u>	<u>72</u>
		8,118,017	74
<i>Deduct—</i>			
Inventories as at March 31, 1952.....	6,403,272	24	
		<u>1,714,745</u>	<u>50</u>
Operating Margin		52,311	00
Expenses:			
Transportation	17,341	27	
Grading and Handling	2,273	74	
Miscellaneous	397	40	
		<u>20,012</u>	<u>41</u>
Net Profit, re products acquired by the Board.....		32,298	59
<i>Deduct—</i>			
Price Support, in respect of products not acquired by the Board		218,687	79
Net Loss for the year ended March 31, 1952.....		<u>\$ 186,389</u>	<u>20</u>

AGRICULTURAL PRICES SUPPORT BOARD—*Concluded*

Summary showing break-down of Net Loss, by Products, for the year ended March 31, 1952

Profit:			
1951 Butter			40,552 53
Losses:			
1951 Eggs		1,866 24	
Hog Carcasses		2,513 13	
		<hr/>	
		4,379 37	
Transactions subsequent to disposal of product			
1949 Butter	79 60		
1950 Butter	3,739 97		
1949 Honey	55 00		
	<hr/>		
		3,874 57	
		<hr/>	
			8,253 94
Net Profit, re products acquired by the Board			32,298 59
Deduct—			
Price Support in respect of products not acquired by the Board—			
1950 Potatoes (New Brunswick and Prince Edward Island) ..			218,687 79
Net Loss for the year ended March 31, 1952			<hr/> <hr/> \$ 186,389 20

1951-52
PUBLIC ACCOUNTS

PART II
B

AUDITOR GENERAL'S OFFICE

Details of
EXPENDITURES AND REVENUES

AUDITOR GENERAL'S OFFICE

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
B-2	Stat. Salary of the Auditor General.....	15,000 00	15,000 00	15,000 00
B-2	52 Salaries and Expenses of Office.....	612,836 00	585,141 62	558,777 34
GENERAL				
B-2	Stat. Gratuities to families of deceased employees ...	986 66	986 66	
	Total.....	\$ 628,822 66	\$ 601,128 28	\$ 573,777 34

Salary of the Auditor General, Watson Sellar, Consolidated Revenue and Audit

Act, c. 27, 1931..... (1) \$ 15,000 00

Vote 52 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries and Wages.....	(1) 560,585 00	560,585 00	540,097 49
Travelling and Removal Expenses.....	(5) 35,000 00	40,500 00	36,559 24
Freight, Express and Cartage.....	(6) 400 00	400 00	123 41
Postage	(7) 150 00	150 00	150 00
Telephones and Telegrams.....	(8) 500 00	500 00	486 94
Printing of Auditor General's Report.....	(9) 550 00	900 00	626 86
Office Stationery, Supplies and Equipment.....	(11) 14,551 00	8,701 00	6,809 76
Sundries	(22) 1,100 00	1,100 00	287 92
	\$ 612,836 00	\$ 612,836 00	\$ 585,141 62

Under the provisions of the Consolidated Revenue and Audit Act, c. 27, 1931, the Auditor General is responsible for the examination and audit of the accounts of Canada. This vote was provided to defray the administrative costs of his office.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....(21) \$ 986 66

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Services and Service Fees.....	11,431 50	12,655 62
B Refunds of Previous Years' Expenditure.....	12,773 79	11,749 83
C Miscellaneous	169 07	735 50
Total Ordinary	<u>\$ 24,374 36</u>	<u>\$ 25,140 95</u>

Details

Ordinary Revenue—		
A Services and Service Fees: Recovery of salaries of certain employees for auditing services rendered to: Bank of Canada, \$8,500; United Nations, \$2,931.50.....		11,431 50
B Refunds of Previous Years' Expenditure: Refund of expenses incurred in the audit of United Nations' accounts.....		12,773 79
C Miscellaneous		169 07
Total Ordinary	<u>\$ 24,374 36</u>	<u></u>

Certified correct.

WATSON SELLAR,
Auditor General.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hopkinson, J., Asst. Auditor General	\$ 8,500 00		Lumsden, J. G.....	5,260 00	
Adamson, A. O.....	6,900 00		Millar, B. A.....	5,920 00	
Casselman, W. H.....	6,900 00		Morrison, G. A.....	5,020 00	1,166 62
Chapman, S. E.....	5,260 00		Nash, J. J.....	5,260 00	791 95
Colson, E. M.....	5,140 00	\$ 989 59	Parkinson, T.....	5,260 00	
Crowley, H. G.....	5,580 00		Powers, A. D.....	5,260 00	
Fortune, G. O.....	5,260 00		Price, F. L.....	6,900 00	
Hogan, T. S.....	5,020 00		Robertson, R. S.....	5,020 00	1,797 27
Howard, W. V.....	5,580 00		Smith, D. A.....	5,460 00	
King, B. R.....	6,900 00		Stevenson, M. I.....	6,900 00	
Long, G.	5,920 00	1,358 82	Stokes, A. B.....	5,920 00	586 64

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Beeman, A. L.....	\$ 952 66	Harris, A.	671 45	Moissan, L. H.....	807 27
Belanger, F. A.....	1,001 03	Huppe, J. B. D.....	801 98	Orme, J. C.....	1,041 12
Bell, A. E.....	892 91	Kilgour, A. M.....	1,121 33	Sayers, L. G.....	1,803 35
Callaghan, L. E.....	573 35	Longstreet, N. H.....	643 42	Sutter, W. A.....	1,106 69
Cheney, C. E.....	2,462 03	MacPherson, C.	802 54	Villeneuve, W. A.....	789 48
Douglas, J. R.....	1,576 39	Magee, R.	540 50	Watson, C. G.....	763 45
Gollop, R. H.....	869 10	McMillan, D. H.....	951 10	Yusak, W.	1,313 63
Gosselin, J. S.....	818 34	Millward, H.	948 93		

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages.....	575,585 00	555,097 49	514,095 33
(5) Travelling and Removal Expenses.....	35,000 00	36,559 24	38,924 46
(6) Freight, Express and Cartage.....	400 00	123 41	246 43
(7) Postage	150 00	150 00	179 12
(8) Telephones, Telegrams and other Communication Services..	500 00	486 94	397 68
(9) Printing of Departmental Reports and Other Publications..	550 00	626 86	599 52
(11) Office Stationery, Supplies, Equipment and Furnishings....	14,551 00	6,809 76	18,901 24
(21) Pensions, Superannuation and other Benefits.....	986 66	986 66	
(22) All other Expenditures.....	1,100 00	287 92	433 56
Total	\$ 628,822 66	\$ 601,128 28	\$ 573,777 34

1951-52
PUBLIC ACCOUNTS

PART II
BB

CANADIAN BROADCASTING CORPORATION

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

CANADIAN BROADCASTING CORPORATION

NOTE.—The following statements of expenditures and revenues of the Canadian Broadcasting Corporation are only in respect of moneys appropriated by Parliament. The Balance Sheet of the Corporation as at March 31, 1952 and Statement of Income and Expenditures for the year ending March 31, 1952 are shown in Volume II of this Report. As the Department of Transport is responsible for the collection of licence fees, an account relating to funds derived from that source by the Corporation will be found in the Open Accounts of that Department under Deposit and Trust Accounts.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
CANADIAN BROADCASTING CORPORATION					
BB-2	670	To provide for an interim grant to the Canadian Broadcasting Corporation pending amendment of the Canadian Broadcasting Act.....	1,500,000 00	1,500,000 00	
BB-2	Stat.	Grant to the Canadian Broadcasting Corporation.....	4,750,000 00	4,750,000 00	
INTERNATIONAL SHORTWAVE BROADCASTING SERVICE					
BB-3	53 } 570 }	Maintenance and Operation including authority to credit to the Appropriation revenue from rental of facilities in Radio Canada Building to an amount of \$100,000 and to re-expend it for the purposes of the International Service..	1,834,625 00	1,824,581 33	1,598,400 00
BB-3	54 } 671 }	Construction or Acquisition of Buildings, Works, Land and New Equipment, including Supervision (Revote \$235,678).....	454,603 00	226,390 82	806,630 55
Total.....			<u>\$8,539,228 00</u>	<u>\$8,300,972 15</u>	<u>\$2,405,030 55</u>

CANADIAN BROADCASTING CORPORATION

Vote 670	To provide for an interim grant to the Canadian Broadcasting Corporation pending amendment of the Canadian Broadcasting Act.....	1,500,000 00
	Expenditures.....	(20) <u>\$1,500,000 00</u>

Grant to the Canadian Broadcasting Corporation as provided under section 14 of the Canadian Broadcasting Act, c. 24, 1936, as amended.....	(20) <u>\$4,750,000 00</u>
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The above act provides that the Minister of Finance shall grant to the Corporation out of the Consolidated Revenue Fund the sum of \$4,750,000 in the fiscal year 1951-52 and \$6,250,000 in each of the four next following fiscal years. Of the total grant of the latter amount in the current fiscal year, \$1,500,000 was provided through Vote 670.

INTERNATIONAL SHORTWAVE BROADCASTING SERVICE

NOTE.—All payments from votes provided for the above Service were made to the Canadian Broadcasting Corporation and comprised reimbursement for expenditures made in connection with the Service, plus supervision charges of 5 per cent, as authorized by P.C. 4/5612, November 4, 1949.

Votes 53 and 570 Maintenance and Operation including authority to credit to the Appropriation revenue from rental of facilities in Radio Canada Building to an amount of \$100,000 and to re-expend it for the purposes of the International Service

	Estimates	Allotments	Expenditures
Salaries	807,500 00	790,500 00	790,363 21
Performers' Fees	395,000 00	383,900 00	383,892 69
Professional and Legal Expenses.....	2,000 00	2,100 00	2,083 89
Audience Research	10,000 00	3,000 00	2,729 66
News Services	61,000 00	59,000 00	58,710 45
Maintenance Service Contract, Radio Canada Building.....	92,500 00		
Maintenance, General		92,800 00	92,714 96
Supervision Charges	92,125 00	92,125 00	91,646 73
Travelling, Removal and Duty Entertainment.....	56,100 00	53,500 00	53,481 36
Freight, Express and Cartage.....	12,000 00	12,200 00	12,146 41
Postage	25,000 00	38,200 00	38,119 20
Telegrams, Telephones and Teletype.....	35,000 00	41,400 00	41,303 49
Printing of Publications.....	53,200 00	59,700 00	55,761 45
Advertising and Publicity.....	17,450 00	9,350 00	9,350 00
Office Stationery and Supplies.....	13,000 00	35,300 00	35,269 52
Fuel	21,500 00	17,000 00	16,613 67
Recording Blanks and Tapes.....	20,000 00	21,200 00	21,100 05
Maintenance, Technical	24,100 00	16,100 00	14,647 73
Improvements to Leased Properties.....	1,000 00		
Maintenance, Buildings	4,400 00	2,400 00	1,694 89
Rental of Accommodation.....	5,000 00	2,000 00	1,978 79
Transmission Lines	25,000 00	33,300 00	33,200 51
Montreal-Sackville Line	45,000 00	47,300 00	47,218 37
Power, Water Rates	36,000 00	41,700 00	41,600 22
Superannuation, Unemployment Insurance.....	43,300 00	41,300 00	39,826 01
Records and Transcriptions.....	20,000 00	27,800 00	27,799 33
General Operating Overhead.....	17,450 00	11,450 00	11,328 74
	1,934,625 00	1,934,625 00	1,924,581 33
Less:—estimated revenue	100,000 00	100,000 00	100,000 00
	(22) <u>\$1,834,625 00</u>	<u>\$1,834,625 00</u>	<u>\$1,824,581 33</u>

Votes 54 and 671 Construction or Acquisition of Buildings, Works, Land and New Equipment, including Supervision (Revote \$235,678)

	Estimates	Allotments	Expenditures
A Radio Canada Building—			
Office Furniture and Furnishings..... (11)	3,190 00	3,190 00	1,270 20
Building and Works..... (13)	296,324 00	296,324 00	143,258 44
Acquisition of Equipment	(16) 95,939 00	120,939 00	63,598 23
Other Buildings and Works—			
Office Furniture and Furnishings..... (11)	2,500 00	2,500 00	2,392 60
Acquisition of Technical Equipment..... (16)	35,002 00	10,002 00	5,090 84
B Supervision	(4) 21,648 00	21,648 00	10,780 51
	<u>\$ 454,603 00</u>	<u>\$ 454,603 00</u>	<u>\$ 226,390 82</u>

A Expenditures for the Radio Canada Building to date were \$4,298,307.84 and included acquisition of the building, alterations and renovations, purchase of furniture, equipment, etc., and supervision charges. Contracts for alterations and renovations on a fixed fee basis were awarded to: Albert Deschamps, payments, \$86,328.20, to date, \$1,250,985.75; Deschamps and Belanger, payments, \$27,227.82.

B Supervision charges of 5 per cent as authorized by P.C. 4/5612, November 4, 1949, were: Radio Canada Building, \$10,406.34; other buildings and works, \$374.17.

REVENUES

1951-52

Ordinary Revenue—

Miscellaneous	\$	1,531 67
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The comparative figure of \$2,834.99 for the fiscal year 1950-51 was included in the amount credited in that year to Vote 267, International Shortwave Broadcasting Station—Maintenance and Operation.

Certified correct.

J. A. OUIMET,

Asst. General Manager, Canadian Broadcasting Corporation.

OPEN ACCOUNTS

NOTE.—Title in heavy type and sub-title below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Loans to, and Investments in, Crown Agencies				
<i>Miscellaneous—</i>				
Canadian Broadcasting Corporation.....	\$8,400,000 00	\$1,500,000 00	\$ 650,000 00	\$9,250,000 00

Loans and advances to the Corporation have been authorized by parliamentary appropriations. Those made in previous fiscal years were principally for capital works. The appropriation in the current year was:

Vote 564 Loans to the Canadian Broadcasting Corporation repayable with interest at a rate to be fixed by the Governor in Council on such terms and conditions as the Governor in Council may determine and to be applied in payment of expenditures to cover capital costs of television installations and to support the development of the service. Such loans, with interest, shall be a charge on the revenues of the Canadian Broadcasting Corporation next after the charge imposed under the provisions of Section 17 of the Canadian Broadcasting Act, 1936.....				
				1,500,000 00
Expenditures.....				\$1,500,000 00

The debit in the account represents a loan under the above authority and P.C. 1938 of March 31, 1952, which provided that it shall (a) bear interest at the rate of 4 per cent per annum; (b) be amortized over a term of 15 years, to commence January 1, 1957; and (c) be secured by a promissory note of the Corporation.

The credit in the account represents repayment of a short-term loan made to the Corporation in 1950-51. Interest on outstanding loans amounting to \$244,500 was received and credited to Revenue—Return on Investments (Department of Finance).

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(4) Professional and Special Services.....	21,648 00	10,780 51	38,410 98
(11) Office Stationery, Supplies, Equipment and Furnishings....	5,690 00	3,662 80	11,562 17
Buildings and Works, including Land—			
(13) Acquisition and Construction.....	296,324 00	143,258 44	547,123 06
Equipment—			
(16) Acquisition and Construction.....	130,941 00	68,689 07	209,534 34
(20) Grants, Subsidies, etc., Not included Elsewhere.....	6,250,000 00	6,250,000 00	
(22) All other Expenditures.....	1,834,625 00	1,824,581 33	1,598,400 00
Total	\$8,539,228 00	\$8,300,972 15	\$2,405,030 55

1951-52
PUBLIC ACCOUNTS

PART II
C

OFFICE OF THE CHIEF ELECTORAL OFFICER

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

OFFICE OF THE CHIEF ELECTORAL OFFICER

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
C-2	Stat.	Salary of the Chief Electoral Officer.....	10,000 00	10,000 00	10,000 00
C-2	Stat.	Expenses of Elections.....	293,108 27	293,108 27	222,504 06
C-2	Stat.	Expenses -Canada Temperance Act.....	14,805 99	14,805 99	
C-3	55	Salaries and Expenses of Office.....	46,004 00	43,155 43	37,754 58
PENSIONS AND OTHER BENEFITS					
C-3	Stat.	Annuity to Jules Castonguay.....	6,666 67	6,666 67	6,666 67
		Total.....	<u>\$ 370,584 93</u>	<u>\$ 367,736 36</u>	<u>\$ 276,925 31</u>

Salary of the Chief Electoral Officer, Nelson Castonguay, Canada Elections Act,
c. 3, 1951, (2 Sess.)..... (1) \$ 10,000 00

Expenses of Elections, Canada Elections Act, c. 3, 1951 (2 Sess.)

A	Fees, Costs, Allowances and Expenses.....	(22)	\$ 78,042 62
B	Printing and Material.....	(22)	\$ 200,705 74
C	Northwest Territories Council Elections.....	(22)	\$ 14,359 91

The above Act, which amended the Dominion Elections Act, 1938, and changed its title, was assented to and came into effect on December 21, 1951.

A These are governed by the Act and various Orders in Council. A statement of expenditures by electoral districts is given in tabular form as an Appendix to this section.

B All payments were made to the Department of Public Printing and Stationery.

C Elections of members to the Council of the Northwest Territories are conducted in accordance with an Act to amend the Dominion Elections Act, c. 48, 1951. The tariff of fees, costs, allowances and expenses for such elections was authorized by P.C. 3469, July 4, 1951.

Expenses—Canada Temperance Act, c. 196, R.S..... (22) \$ 14,805 99

The above expenditures were incurred under authority of section 19 (3) of the Act, which directs that "whenever in any province where voters' lists are used there is no voters' list for any city or county, or any part thereof, which can be used for the purposes of this Act, the Governor in Council may direct that such list or lists be prepared, and may, for the purpose of preparing and giving effect to such new voters' lists, appoint all necessary officers and confer upon them all necessary power, and in preparation of such lists the provisions of the laws of the province regulating the preparation and the revision and bringing into force of the provincial voters' lists, and the provisions of the Dominion Elections Act, relating to the preparation, printing and certifying of voters' lists, shall as far as possible be observed and followed, and all expenses incurred shall be paid by the Minister of Finance out of any unappropriated moneys forming part of the Consolidated Revenue Fund of Canada".

Payments were made in connection with the plebiscite held in the County of Peel in the Province of Ontario on November 26, 1951.

Vote 55 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries	37,754 00	38,504 00	38,504 00
Allotted from Vote 131, Salaries, etc.....	3,000 00	3,000 00	1,884 31
	(1) 40,754 00	41,504 00	40,388 31
Travelling Expenses	(5) 1,500 00	1,500 00	658 57
Freight, Express and Cartage.....	(6) 100 00	100 00	98 18
Telephones and Telegrams.....	(8) 300 00	300 00	250 88
Office Stationery, Supplies and Equipment.....	(11) 750 00	1,500 00	1,409 96
Sundries	(22) 2,600 00	1,100 00	349 53
	<u>\$ 46,004 00</u>	<u>\$ 46,004 00</u>	<u>\$ 43,155 43</u>

This vote was provided for the administrative expenses of the office of the Chief Electoral Officer.
E. A. Anglin was receiving a salary at the annual rate of \$6,000 on March 31, 1952.

PENSIONS AND OTHER BENEFITS

Annuity to Jules Castonguay, Canada Elections Act, c. 3, 1951, (2 Sess.)..... (21) \$ 6,666 67

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue--		
Refunds of Previous Years' Expenditure.....		1 30
Miscellaneous (Forfeiture of candidates' election deposits).....	1,600 00	3,000 00
Total Ordinary	<u>\$ 1,600 00</u>	<u>\$ 3,001 30</u>

Certified correct.

N. CASTONGUAY,
Chief Electoral Officer.

OPEN ACCOUNTS

NOTE.—Title in heavy type and sub-title below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Sundry Suspense Accounts				
Miscellaneous—				
Candidates' Election Deposits.....		\$ 4,800 00	\$ 4,800 00	

This account is used to record receipts and disbursements of election deposits. Each candidate is required to deposit \$200 with the Receiver General at the time he announces his candidature. If he is successful, or obtains half as many votes as the successful candidate, the deposit is refunded; otherwise it is forfeited to the Crown and transferred to Ordinary Revenue—Miscellaneous.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages.....	50,754 00	50,388 31	45,012 10
(5) Travelling and Removal Expenses.....	1,500 00	658 57	846 74
(6) Freight, Express and Cartage.....	100 00	98 18	36 63
(8) Telephones, Telegrams and other Communication Services..	300 00	250 88	271 25
(11) Office Stationery, Supplies, Equipment and Furnishings....	750 00	1,409 96	980 01
(21) Pensions, Superannuation and other Benefits.....	6,666 67	6,666 67	6,666 67
(22) All other Expenditures.....	310,514 26	308,263 79	223,111 91
Total	<u>\$ 370,584 93</u>	<u>\$ 367,736 36</u>	<u>\$ 276,925 31</u>

Appendix

STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND BY-ELECTIONS

	Services		Travelling Expenses		Printing		Sundries		Urban Enumeration		Rural Enumeration		Polling Station Accounts		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
General Elections—																
1949.....	13	00			1,977	19	57	59					149	00	2,196	78
By-Elections—																
Previous Years.....	4	00			86	59	50	15					99	00	239	74
1951—																
Brandon.....	1,721	37	206	82	3,734	36	623	66	1,975	52	2,088	21	3,110	00	13,459	94
Calgary West.....	598	00			7,363	56	26	32	5,701	44	1,174	86	4,373	00	19,237	18
Queens.....	1,796	90	43	05	3,234	00	330	36	1,597	28	1,972	74	2,697	00	11,671	33
Waterloo South.....	1,633	00	66	90	3,929	18	207	58	2,755	20	1,449	27	2,601	00	12,642	13
Winnipeg South Centre.....	2,831	20	63	25	5,414	40	410	71	6,068	96			3,807	00	18,595	52
	8,580	47	380	02	23,675	50	1,598	63	18,098	40	6,685	08	16,588	00	75,606	10
Total.....	8,597	47	380	02	25,739	28	1,706	37	18,098	40	6,685	08	16,836	00	78,042	62

1951-52
PUBLIC ACCOUNTS

PART II
C C

DEPARTMENT OF CITIZENSHIP AND IMMIGRATION

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF CITIZENSHIP AND IMMIGRATION

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page CC-23, Open Accounts on page CC-25, and Expenditures by Standard Objects on page CC-32.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
CC-3	Stat.	Minister of Citizenship and Immigration—			
		Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
CC-3	56	Departmental Administration.....	208,564 00	204,081 15	127,369 38
			220,564 00	216,081 15	139,369 38
CITIZENSHIP					
CC-3	57	Citizenship Registration Branch.....	202,811 00	197,701 51	188,992 65
CC-4	58	Citizenship Branch.....	298,872 00	282,492 32	201,468 23
	672		501,683 00	480,193 83	390,460 88
IMMIGRATION BRANCH					
CC-4	59	Administration of the Immigration Act.....	849,197 00	703,682 27	636,265 18
	673				
CC-4	60	Field and Inspectional Service, Canada—			
	571	Operation and Maintenance.....	4,680,909 00	4,545 570 63	3,868,021 49
CC-5	61	Field and Inspectional Service, Abroad—			
	674	Operation and Maintenance.....	1,325,156 00	1,312,685 08	727,450 51
CC-6	62	*To provide for payments to Trans-Canada			
	675	Airlines.....	1,536,437 00	1,511,504 61	345,131 48
	572				
CC-6		Write-off of Active Assets—			
		Empire Settlement Scheme.....	117,797 59	117,797 59	
			8,509,496 59	8,191,240 18	5,576,868 66
INDIAN AFFAIRS BRANCH					
CC-7	63	Branch Administration.....	297,619 00	267,998 94	239,567 76
		Indian Agencies—			
CC-7	64	Operation and Maintenance.....	1,959,846 00	1,813,409 25	1,714,039 53
CC-7	65	Construction or Acquisition of Buildings,			
	676	Works, Land and New Equipment.....	664,434 00	349,147 80	470,310 85
		Reserves and Trusts—			
CC-10	66	Operation and Maintenance.....	110,513 00	105,425 46	103,167 95
CC-10	67	Acquisition of Land.....	16,000 00	35 00	1,183 61
CC-10	Stat.	Indian Annuities.....	336,938 00	336,938 00	322,707 00
		Welfare of Indians—			
CC-10	68	Operation and Maintenance.....	3,323,954 00	2,693,083 11	2,866,707 09
CC-11	69	Construction or Acquisition of Buildings,			
		Works, Land and New Equipment.....	911,570 00	890,505 78	1,058,464 88
CC-12	70	Grants to Agricultural Exhibitions and			
		Indian Fairs.....	7,350 00	5,092 22	5,441 10
		Education—Day and Residential Schools—			
CC-12	71				
	677	Operation and Maintenance.....	5,487,629 00	5,438,747 31	4,996,118 23
	573				
CC-15	72	Construction or Acquisition of Buildings,			
	678	Works, Land and New Equipment.....	3,002,298 00	1,744,017 20	2,388,053 68
CC-21	73	Grant to provide additional services to Indians			
		of British Columbia.....	100,000 00	99,125 37	93,836 18
CC-22	74	Fur Conservation—Operation and Maintenance.....	313,063 00	310,163 52	304,319 17
			16,531,214 00	14,053,688 96	14,563,917 03

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
PENSIONS AND OTHER BENEFITS					
CC-22	Stat.	Mrs. Doris Ryckman	420 00	420 00	420 00
GENERAL					
CC-22	378\	National Gallery of Canada	295,977 00	293,320 11	338,572 21
	770\				
CC-23	Stat.	Gratuities to families of deceased employees ..	5,843 66	5,843 66	1,528 64
Total			<u>\$26,065,198 25</u>	<u>\$23,240,787 89</u>	<u>\$21,011,136 80</u>

* Complete title is shown in the following details.

Salary of Minister, Hon. W. E. Harris, Salaries Act, c. 36, 1949, 2nd Session . . .	(1)	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	(2)	\$	<u>2,000 00</u>

Hon. W. E. Harris received travelling expenses of \$896.83, which were charged to Vote 56.

Vote 56 Departmental Administration

		Estimates	Allotments	Expenditures
Salaries	(1)	184,364 00	185,864 00	185,766 72
Travelling Expenses	(5)	4,500 00	4,500 00	3,126 92
Freight, Express and Cartage	(6)	1,600 00	2,000 00	1,769 36
Postage	(7)	40 00	40 00	38 84
Telephones and Telegrams	(8)	2,000 00	2,000 00	1,690 16
Printing of Departmental Report and Other Publications ..	(9)	1,000 00	100 00	
Office Stationery, Supplies and Equipment	(11)	13,500 00	12,500 00	10,642 34
Sundries	(22)	1,560 00	1,560 00	1,046 81
		<u>\$ 208,564 00</u>	<u>\$ 208,564 00</u>	<u>\$ 204,081 15</u>

CITIZENSHIP

Vote 57 Citizenship Registration Branch

		Estimates	Allotments	Expenditures
Salaries	(1)	173,286 00	174,986 00	174,761 76
Professional and Special Services	(4)	2,500 00	2,500 00	290 35
Travelling Expenses	(5)	850 00	850 00	367 35
Freight and Express	(6)	350 00	350 00	286 61
Postage	(7)	325 00	325 00	167 00
Telephones and Telegrams	(8)	200 00	200 00	73 31
Printing of Act and Regulations and Departmental Report	(9)	1,000 00	1,000 00	406 92
Office Stationery, Supplies and Equipment	(11)	23,000 00	21,300 00	20,383 49
Sundries	(22)	1,300 00	1,300 00	964 72
		<u>\$ 202,811 00</u>	<u>\$ 202,811 00</u>	<u>\$ 197,701 51</u>

Revenues arising from services provided through the above expenditures amounted to \$19,271.44 and included \$18,555.89 for certificates of citizenship.

Votes 58 and 672 Citizenship Branch

		Estimates	Allotments	Expenditures
	Salaries	(1) 102,738 00	102,738 00	99,675 42
A	Professional and Special Services	(4) 3,500 00	3,500 00	3,256 50
	Travelling Expenses	(5) 10,000 00	13,000 00	12,731 27
	Freight, Express and Cartage	(6) 1,200 00	2,700 00	2,698 21
	Postage	(7) 200 00	350 00	245 08
	Telephones and Telegrams	(8) 750 00	850 00	832 01
	Educational and Informational Publications	(9) 116,459 00	124,059 00	116,855 27
	Films, Displays and Radio Broadcasts	(10) 25,525 00	17,125 00	16,827 05
	Office Stationery, Supplies and Equipment	(11) 8,000 00	8,250 00	8,244 10
	To provide additional facilities for Citizenship instruction	(20) 30,000 00	25,300 00	20,350 00
	Sundries	(22) 500 00	1,000 00	777 41
		<u>\$ 298,872 00</u>	<u>\$ 298,872 00</u>	<u>\$ 282,492 32</u>

A Special press clipping service cost \$3,054 and included payments to: I. Bernolak, Ottawa, \$624; J. G. Huml, Ottawa, \$1,040; H. U. Walden, Ottawa, \$750.

IMMIGRATION BRANCH

Votes 59 and 673 Administration of the Immigration Act

		Estimates	Allotments	Expenditures
	Salaries	(1) 529,597 00	529,597 00	518,293 71
A	Professional and Special Services	(4) 12,000 00	12,000 00	4,382 49
	Travelling Expenses	(5) 12,000 00	12,000 00	11,878 78
	Freight, Express and Cartage	(6) 500 00	500 00	409 24
	Telephones and Telegrams	(8) 9,000 00	12,000 00	9,852 54
B	Printing of Departmental Reports and Other Publications	(9) 90,000 00	90,000 00	71,413 88
	Films, Displays, Advertising and Other Informational Materials Other than Publications	(10) 118,000 00	115,000 00	23,370 98
C	Stationery and Other Office Supplies and Equipment ..	(11) 63,000 00	63,000 00	62,089 27
	Materials and Supplies	(12) 100 00	100 00	
	Travelling Expenses—Provincial and Other Delegates to Immigration Advisory Committee Conferences	(22) 10,000 00	10,000 00	
	Sundries	(22) 5,000 00	5,000 00	1,981 38
		<u>\$ 849,197 00</u>	<u>\$ 849,197 00</u>	<u>\$ 703,682 27</u>

A Included payment of \$605.30 to Raymond Noel, Montreal, for legal services.

B Included payments to the Department of Public Printing and Stationery for printing: *Canada from Sea to Sea*, \$30,380.13; *Canadians as Consumers*, \$3,287.45; *Farming in Canada* (Danish edition), \$7,012.28, and progress payments on other foreign language editions, \$13,182.68.

C Payments were made to the Department of Public Printing and Stationery and included \$16,950.71 for office equipment.

Votes 60 and 571 Field and Inspectional Service, Canada—Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 3,376,509 00	3,423,509 00	3,412,076 33
A	Overtime Pay	(1) 185,000 00	152,200 00	143,423 12
	Living and Subsistence Allowances	(2) 30,000 00	28,000 00	21,877 21
B	Emergency Medical, Dental and Hospital Care of Immigrants	(4) 20,000 00	20,000 00	9,046 59
C	Travelling and Removal Expenses	(5) 288,000 00	278,000 00	271,449 20
	Freight, Express and Cartage	(6) 6,000 00	8,000 00	7,997 39
	Postage	(7) 37,000 00	37,000 00	29,760 02
	Telephones and Telegrams	(8) 38,000 00	51,500 00	51,404 88

		Estimates	Allotments	Expenditures
D	Stationery and Other Office Supplies and Equipment ..	(11) 94,000 00	94,000 00	81,785 17
E	Provisions for Detention Buildings	(12) 5,000 00	5,000 00	
F	Emergency Food and Shelter for Immigrants	(12) 322,500 00	325,000 00	324,896 34
G	Uniforms and Kits—Officers	(12) 100,000 00	55,000 00	51,608 56
	Materials and Supplies	(12) 11,600 00	11,600 00	8,317 17
H	Alterations Immigration Compound, Ajax, Ontario ..	(13)	7,000 00	6,328 98
	Rentals of Buildings and Works	(15) 7,500 00	7,500 00	2,850 00
	Acquisition of Equipment	(16) 22,500 00	45,500 00	39,996 11
	Repairs and Upkeep of Equipment	(17) 700 00	1,000 00	905 20
	Electricity and Gas	(19) 3,000 00	3,000 00	2,656 08
	Travelling Expenses—Depots	(22) 41,000 00	19,000 00	7,074 71
I	Emergency Transportation of Immigrants	(22) 50,000 00	73,100 00	57,422 25
	Sundries	(22) 42,600 00	36,000 00	14,695 32
		<u>64,680,909 00</u>	<u>\$4,680,909 00</u>	<u>\$4,545,570 63</u>

A Those entitled to overtime pay are Immigration Inspectors, or other employees required to perform the usual duties assigned to Immigration Inspectors who are in receipt of an annual salary of not more than \$3,830.

B Expenditure was incurred in connection with immigrants who required hospital or medical treatment pending completion of medical or civil examinations upon their arrival in Canada or while en route to actual destination in Canada.

C Included an advance of \$200 for travelling expenses made during the current fiscal year to M. Morin who subsequently left the service. Of this amount, \$20.10 has been accounted for and the Department is endeavouring to recover the balance of \$179.90.

D Payments were made to the Department of Public Printing and Stationery and included \$10,736.46 for office equipment.

E To this allotment was charged the cost of catering and canteen provisions supplied at the following ports (receipts from sale of meals and the per diem rate charged for the care of detained immigrants, etc., credited to this allotment, are shown in parentheses): Halifax, \$97,338.86 (\$115,493.43); Montreal, \$52,416.78 (\$58,952.06); Quebec, \$87,925.10 (\$96,467.04); Saint John, \$11,131.80 (\$11,205.69); Vancouver, \$17,202.94 (\$22,895.79); Victoria, \$7,199.82 (\$8,135.37). Gross expenditures totalled \$273,215.30 while receipts amounted to \$313,149.38. The resulting credit balance of \$39,934.08 was transferred to Ordinary Revenue, Proceeds from Sales, at the close of the fiscal year.

The salaries of cooks, waitresses, etc., were charged to the Salaries and Wages allotment.

F Expenditure was incurred in providing assistance to indigent immigrants pending establishment in employment.

G Expenditure for uniforms is in accordance with section 75 of the Immigration Act, c. 93, R.S., which directs that uniforms shall be supplied to officers and one-third of the cost shall be paid by them. The expenditure shown under this allotment was two-thirds of the cost of the uniforms.

H Payment was made to the Department of Public Works.

I Expenditure was incurred in providing transportation for indigent immigrants from provisional destination points to actual place of employment. This assistance was extended to 4,574 persons during the fiscal year.

Votes 61 and 674 Field and Inspectional Service, Abroad—Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 418,826 00	482,826 00	481,637 06
	Terminable Allowances	(2) 74,300 00	74,600 00	74,488 61
	Special Allowances	(2) 16,300 00	8,800 00	8,734 13
	Allowances—Administrative Staffs Abroad	(2) 201,600 00	191,600 00	191,396 58
	Professional and Special Services	(4) 2,100 00	2,100 00	1,784 60

		Estimates	Alotments	Expenditures
A	Travelling and Removal Expenses	(5) 296,000 00	205,500 00	203,191 43
	Freight, Express and Cartage	(6) 6,500 00	13,300 00	13,218 43
	Postage	(7) 30,000 00	50,000 00	49,934 17
	Telephones and Telegrams	(8) 14,000 00	29,000 00	28,831 92
	Stationery and Other Office Supplies and Equipment ..	(11) 46,300 00	87,800 00	86,895 97
	Office Furniture and Furnishings	(11) 24,000 00	24,800 00	24,549 83
	Materials and Supplies	(12) 14,000 00	8,600 00	8,459 90
	Acquisition or Construction of Buildings and Works ..	(13) 65,230 00		
B	Purchase of Building—Glasgow		25,391 00	25,203 46
	Alteration of Buildings—			
	Glasgow		7,000 00	6,955 94
	London		4,500 00	3,431 81
	Liverpool		12,500 00	9,798 97
	Paris		7,500 00	7,214 88
	Projects under \$5,000		8,939 00	8,747 62
	Total Acquisition or Construction, etc. ...	65,230 00	65,830 00	61,362 63
	Repairs and Upkeep of Office Quarters	(14) 1,300 00	2,400 00	2,322 85
	Rentals of Office Quarters	(15) 91,000 00	49,000 00	48,293 91
	Acquisition of Equipment	(16) 300 00	1,300 00	1,278 58
	Repairs and Upkeep of Equipment	(17) 4,000 00	3,000 00	2,815 62
	Water, Electricity and Gas	(19) 9,000 00	12,200 00	11,526 48
	Repatriation of Wives and Dependents of Members of Canadian Armed Forces	(22) 1,000 00	500 00	315 32
	Sundries	(22) 9,400 00	12,000 00	11,746 95
		<u>\$1,325,156 00</u>	<u>\$1,325,156 00</u>	<u>\$1,312,685 08</u>

A distribution of expenditure by offices follows: Head Office and General Administration, \$21,432.79; Athens, \$33,249.76; Belfast, \$17,112.20; Bern, \$27,063.07; Brussels, \$96,201.48; Copenhagen, \$44,964.92; Dublin, \$8,787.71; Glasgow, \$73,713.48; The Hague, \$61,079.11; Hanover, \$51,539.14; Hong Kong, \$58,253.19; Karlsruhe, \$189,092.16; Linz, \$39,670.54; Liverpool, \$63,497.18; London, \$211,545.74; Oslo, \$13,634.38; Paris, \$158,373.82; Rome, \$92,747.31; Stockholm, \$50,727.10.

A Includes advances totalling \$1,427.82 made to G. G. Wilson who was subsequently dismissed from the service. Of this amount, \$678.24 has been accounted for and the Department is endeavouring to recover the balance of \$749.58.

B Payment was made to Mrs. G. E. Scott, \$13,655.10 and L. Goudy, \$11,548.36.

Votes 62, 675 and 572 To provide for payments from April 1, 1951 to March 31, 1952, to Trans-Canada Airlines of the difference in cost between air transportation and minimum tourist class ocean transportation for immigrants transported from the United Kingdom by Trans-Canada Airlines	1,536,437 00
Expenditures	(20) <u>\$1,511,504 61</u>

The total number of immigrants transported from the United Kingdom was 8,015 of whom 6,477 were adults and 1,538 children.

Write-off of Active Assets—Empire Settlement Scheme	(22) <u>\$ 117,797 59</u>
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The above amount represents the outstanding balance of the Canadian Government's share of passage loans furnished to immigrants under the Empire Settlement Scheme, 1922, on a sharable basis with the Government of the United Kingdom and was carried in the accounts of this Department as an active asset under Other Loans and Investments, Miscellaneous. Details of the items were included in the Report of an Inter-Departmental Committee on Uncollectibles set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951, and Department of Finance Vote 583 was provided to implement recommendations made by the Committee to the House of Commons that certain uncollectible debts, including the above amount, be deleted from the accounts.

INDIAN AFFAIRS BRANCH

Vote 63 Branch Administration—Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 258,319 00	258,319 00	240,166 50
A	Professional and Special Services	(4) 10,000 00	6,800 00	1,754 98
	Travelling and Removal Expenses	(5) 4,000 00	4,000 00	1,240 88
	Postage	(7) 300 00	200 00	
	Telephones and Telegrams	(8) 4,200 00	5,300 00	5,199 82
	Printing of Departmental Reports	(9) 700 00	2,200 00	1,400 33
	Films (Informational Photos)	(10) 500 00	300 00	83 56
	Office Stationery, Supplies and Equipment	(11) 14,000 00	17,200 00	17,074 05
	Acquisition of Equipment	(16) 4,000 00	2,000 00	168 56
	Repairs and Upkeep of Equipment	(17) 1,000 00	300 00	
	Sundries	(22) 600 00	1,000 00	910 26
		\$ 297,619 00	\$ 297,619 00	\$ 267,998 94

A This allotment included provision for the cost of legal fees of counsel engaged to defend Indians accused of capital offences. Expenditures included the payment of \$1,330.54 to L. A. Landreville, Sudbury, Ont.

Vote 64 Indian Agencies—Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 1,060,507 00	1,060,507 00	1,034,824 93
A	Allowances	(2) 43,442 00	47,192 00	47,013 02
	Professional and Special Services	(4) 2,400 00	400 00	269 70
	Travelling Expenses	(5) 237,617 00	217,617 00	205,548 08
	Freight, Express and Cartage	(6) 16,150 00	11,150 00	8,270 55
	Postage	(7) 10,000 00	12,000 00	11,368 35
	Telephones and Telegrams	(8) 28,500 00	32,750 00	32,743 48
	Advertising for Tenders	(10) 2,000 00	500 00	349 32
	Office Stationery, Supplies and Equipment	(11) 35,535 00	35,535 00	34,494 62
B	Materials and Supplies	(12) 102,545 00	86,295 00	73,705 97
C	Repairs and Upkeep of Buildings and Works	(14) 300,845 00	300,845 00	217,636 68
	Rental of Buildings	(15) 5,325 00	5,075 00	2,973 30
D	Repairs and Upkeep of Equipment	(17) 89,765 00	124,765 00	123,934 43
	Water and Power	(19) 21,920 00	21,920 00	17,664 05
	Sundries	(22) 3,295 00	3,295 00	2,612 77
		\$1,959,846 00	\$1,959,846 00	\$1,813,409 25

This vote was provided for the cost of administration of Regional Offices and Indian Agencies throughout Canada.

A Payment was made from this allotment of (a) cash allowances in lieu of accommodation; and (b) northern allowances in accordance with the general regulations respecting such compensation.

B The expenditures from this allotment included the following: forage, \$7,953.56; fuel, \$53,849.69; provisions, \$6,186.01.

C The expenditures comprised repair of: buildings, \$57,132.90; roads, \$146,949.99; fences, etc., \$13,553.79.

D Expenditures included repairs and upkeep of: boats, \$28,508.71; motor cars and trucks, \$71,574.88; light, heat, power and water equipment, \$14,542.63.

Votes 65 and 676 Indian Agencies—Construction or Acquisition of Buildings, Works, Land and New Equipment

		Estimates	Allotments	Expenditures
	Acquisition or Construction of Buildings and Works, including Acquisition of Land	(13) 581,974 00		

Nova Scotia

Shubenacadie—Garages and implement shed 8,000 00

	Estimates	Allotments	Expenditures
<i>Prince Edward Island</i>			
Lennox Island—			
Share of cost, landing facilities		9,000 00	
Projects under \$5,000		4,500 00	4,500 00
<i>New Brunswick</i>			
Kingsclear—Woodstock Reserve water supply system		4,500 00	14 00
Projects under \$5,000		2,000 00	1,222 23
<i>Quebec</i>			
Caughnawaga—Water supply system to serve the Departmental buildings		60,000 00	35,563 03
Contract: B. G. L. Engineers and Builders, Ltd., \$47,860; payments, \$20,754.53.			
St. Regis—			
Construction of garage		10,000 00	
Construction of R.C.M.P. quarters and office		12,500 00	
To complete construction of Hamilton Island Bridge		9,500 00	487 60
Total expenditures on this project were \$5,737.71, of which \$1,950.38 was received from the Govern- ment of the Province of Ontario as a subsidy.			
Contract (1950-51): United Counties of Stormont, Dundas and Glengarry, \$15,000; payments, in- cluding final payment, \$2,272.98. As the Federal Government was charged only the actual cost of the work, the total payments were \$5,572.71.			
Seven Islands—			
To complete water supply system for agency buildings and residential school		22,000 00	21,893 11
Total expenditures on this project were \$60,493.90.			
Contract (1950-51) through the Department of Resources and Development; North Shore Con- struction Co., unit price basis; payments, includ- ing final payment, \$16,620.83; total payments, \$28,376.34.			
Quarters for R.C.M.P., clerk's residence and store		45,000 00	
Projects under \$5,000		12,400 00	10,701 48
<i>Ontario</i>			
Caradoc—New abutment for Snake Creek bridge ..		15,000 00	150 00
Chapleau—New road		1,300 00	
Walpole Island			
R.C.M.P. quarters with office		20,000 00	
Indian Agency office		14,000 00	
Projects under \$5,000		15,000 00	6,167 32
<i>Manitoba</i>			
Dauphin—			
Residence for Assistant, Sandy Bay		9,500 00	
New roads, Ebb and Flow and Waterhen Reserves		8,000 00	5,997 63
Fisher River—Continuation of work on road from Hodgson to Dallas		10,000 00	8,699 46
Expenditures on this project to date were \$22,582.71.			
Nelson River—			
Residence for clerk at Ilford		8,000 00	
Projects under \$5,000		9,470 00	6,293 91
<i>Saskatchewan</i>			
Carlton—Residence for Assistant, office and ware- house, Beaver Lake		300 00	
Crooked Lakes—Four miles of new roads to White Bear Reserve		5,000 00	

<i>Saskatchewan—Concluded</i>	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Duck Lake—			
Residence for second clerk		8,000 00	
Telephone lines, Muskoday, Beady's and Sandy Lake		3,500 00	
New roads on One Arrows, Beady's, Muskoday Lake, Sandy Lake, Big River and Pelican Lake Reserves		12,000 00	6,646 32
Touchwood—New roads on Day Star, Gordon's, Kinistino, Muscowequan, Nut Lake and Poorman Reserves		12,000 00	6,730 28
Projects under \$5,000		13,850 00	13,090 21
<i>Alberta</i>			
Projects under \$5,000		26,350 00	15,933 79
<i>British Columbia</i>			
Babine—			
Water supply system, Kitwanga Reserve No. 1 ...		2,000 00	
Water supply system, Hazelton Reserve No. 1		20,000 00	19,194 50
Bella Coola—Completion of water supply system for Kitamat Indian Village		8,500 00	6,590 45
Cowichan—Share of cost—water supply for Saanich No. 1		1,000 00	837 82
Kootenay—			
River bank protection (St. Mary's) Kootenay Reserve No. 1		5,011 24	5,011 24
Water supply system, Creston Reserve No. 1		5,500 00	5,440 40
Kwawkewlth—Road to Cape Mudge Reserve		5,000 00	3,000 00
Lytton—			
Ten miles road to Reserve No. 26A		8,000 00	7,824 31
Domestic water supply, Fountain Reserve No. 1 ..		5,600 00	5,548 66
Skeena River—			
Bridge to Rose Island, Port Simpson Reserve		3,800 00	
Water supply system, Greenville Village		19,000 00	18,678 24
Completion of water supply system at Kincolith Village		8,000 00	7,758 05
Total expenditures on this project were \$19,003.13.			
Stuart Lake—			
Residence for Assistant, Burns Lake		10,000 00	
Water supply system, Fort St. James Indian school and Necoslie Reserve		15,000 00	14,551 19
Vancouver—			
Residence for Assistant, Pemberton Reserve		10,000 00	
Water supply system for Sliammon Reserve No. 1		3,184 64	3,184 64
Total expenditures on this project were \$13,447.65.			
West Coast—			
Water supply system, Ahousaht Reserve		20,286 73	18,979 86
Williams Lake—			
Residence for Assistant, Redstone Meadows		12,000 00	
Projects under \$5,000		31,421 39	16,293 53
<i>Northwest Territories</i>			
Project under \$5,000		2,500 00	653 85
Total Acquisition or Construction, etc. ..	581,974 00	586,474 00	277,937 11
A Acquisition or Construction of Equipment	(16) 82,460 00	77,960 00	71,510 69
	<u>\$ 664,434 00</u>	<u>\$ 664,434 00</u>	<u>\$ 349,147 80</u>

A The expenditures from this allotment included the purchase of the following equipment: boats, \$12,417.51; camping, \$1,644.24; farm and stock, \$988.63; light, heat, power and water, \$11,858.20; motor cars and trucks, \$39,670.26.

A contract amounting to \$7,960 was awarded Stright and MacKay, Ltd., Pictou, N.S., for the construction of a scow for Lennox Island, P.E.I. Payment in full was made during the year.

Vote 66 Reserves and Trusts—Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 76,113 00	88,433 00	88,401 95
A	Professional and Special Services	(4) 1,500 00	4,395 00	3,913 98
	Forest Surveys	(4) 9,120 00		
	Travelling Expenses	(5) 7,000 00	7,000 00	6,038 49
	Printing of Departmental Reports and Other Publications	(9) 500 00	500 00	
	Office Stationery, Supplies and Equipment	(11) 2,500 00	2,500 00	651 08
	Air Photographs	(12) 500 00	5 00	5 00
	Fire Fighting	(22) 12,000 00	7,000 00	6,105 71
	Sundries	(22) 1,280 00	680 00	309 25
		<u>\$ 110,513 00</u>	<u>\$ 110,513 00</u>	<u>\$ 105,425 46</u>

A Expenditures included fees of counsel engaged to determine legal rights in reserve land. J. G. Currie, Barrie, Ont. was paid \$3,073.74.

Vote 67 Reserves and Trusts—Acquisition of Land.....		16,000 00
Expenditures.....	(13) \$	<u><u>35 00</u></u>

Reserves and Trusts—Indian Annuities, The Indian Act, c. 29, 1951..... (22) \$ 336,938 00

Per capita annuities were paid as follows: 175 chiefs at \$25; 406 headmen at \$15; 56,217 Indians at \$5; 195 Indians at \$4. Upon being enfranchised, 216 Indians received \$100 each and 82 Indian women received \$50 each as commutation of annuity. Payments of annuity arrears amounted to \$4,808.

To assist in the payment of Robinson Treaty annuities, a grant of \$14,100 was made to the Indian Trust funds. The sum of \$25,012 representing Treaty 9 annuities, which was paid on behalf of the Province of Ontario from this vote, was subsequently repaid by the Province and credited hereto.

Vote 68 Welfare of Indians—Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 81,444 00	81,444 00	74,715 55
	Professional and Special Services	(4) 1,725 00	1,725 00	250 34
	Travelling and Removal Expenses	(5) 22,000 00	22,000 00	12,431 01
	Freight, Express and Cartage	(6) 40,305 00	40,305 00	32,017 55
	Rehabilitation of Tuberculosis Patients	(12) 300,000 00	240,000 00	121,833 54
A	Materials and Supplies for Needy Indians	(12) 1,134,550 00	1,194,550 00	1,182,509 65
B	Repairs and Upkeep of Buildings and works	(14) 194,425 00	193,875 00	182,383 51
	Rental of Buildings and Lands	(15) 1,955 00	2,505 00	2,418 50
C	Repairs and Upkeep of Equipment	(17) 26,230 00	26,230 00	17,689 21
	To reimburse Newfoundland for services to Indians ..	(20) 40,000 00	40,000 00	15,922 73
	Travel of Indians	(22) 8,500 00	8,500 00	5,050 89
	Sundries	(22) 122,820 00	122,820 00	112,285 14
D	Assistance to Aged Indians	(26) 1,350,000 00	1,350,000 00	933,575 49
		<u>\$3,323,954 00</u>	<u>\$3,323,954 00</u>	<u>\$2,693,083 11</u>

This vote was provided for the cost of (a) administration, including salaries and travelling expenses; (b) the purchase of food, clothing and fuel for sick, blind and indigent Indians; (c) machinery, live stock and equipment for able-bodied Indians to assist them to earn a living from their land; (d) housing; (e) care of orphaned and helpless; and (f) general aid to Indians to encourage them to become self-supporting and eventually attain full citizenship.

A Expenditures were for clothing, general, \$91,795.86; clothing issued to chiefs and headmen in accordance with treaties, \$2,798.29; forage, \$1,902.15; fuel, \$48,808.99; hunting and fishing supplies, \$80,670.70; provisions, \$878,833.98; seed and fertilizer, \$73,127.82; sundries, \$4,571.86.

B Repairs to buildings amounted to \$166,084.86; the remaining expenditure was for repairs to non-structural and miscellaneous works.

C Equipment maintenance costs were as follows: boats, \$3,574.66; farm, \$6,189.14; cars and trucks, \$2,968.90; sundry, \$4,956.51.

D For the period April 1 to December 31, 1951, this allotment provided for a monthly cash allowance, subject to a means test, to Indians who had reached the age of seventy years and was paid in lieu of other forms of assistance which had been discontinued, except in unusual circumstances. As at December 31, there were 4,321 Indians in receipt of this benefit. Effective January 1, 1952, Indians qualified under the terms of the Old Age Security Act and no further payments were made from this allotment.

Vote 69 Welfare of Indians—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
A Acquisition or Construction of Buildings and Works, including Acquisition of Land	(13) 764,565 00		
Nova Scotia		78,500 00	77,578 41
Prince Edward Island		12,000 00	11,988 03
New Brunswick		41,000 00	40,536 66
Quebec		136,600 00	135,094 19
Ontario		116,330 17	116,329 39
Manitoba		71,480 00	69,438 94
Saskatchewan		87,450 00	82,771 88
Alberta		32,975 00	32,194 57
British Columbia		181,850 00	179,311 19
Northwest Territories		1,860 00	1,668 66
Yukon		3,600 00	3,571 68
General Handicraft Stores		919 83	919 43
Total Acquisition or Construction, etc. ...	764,565 00	764,565 00	751,403 03
B Acquisition of Equipment	(16) 147,005 00	147,005 00	139,102 75
	<u>\$ 911,570 00</u>	<u>\$ 911,570 00</u>	<u>\$ 890,505 78</u>

A This allotment provided for the construction of new homes for Indians. Expenditures by Agencies of \$10,000 or over were made at: Eskasoni, N.S., \$43,918.09; Shubenacadia, N.S., \$33,656.32; Prince Edward Island (Lennox Island), \$11,988.03; Miramichi, N.B., \$29,367.52; Abitibi, Que., \$45,778.73; Restigouche, Que., \$12,804.66; Seven Islands, Que., \$41,771.20; Chapeau, Ont., \$17,503.48; James Bay, Ont., \$30,643.01; Sault Ste. Marie, Ont., \$11,238.02; Sioux Lookout, Ont., \$20,823.39; Norway House, Man., \$14,867.35; Portage la Prairie, Man., \$15,050.53; The Pas, Man., \$12,955.77; Battleford, Sask., \$20,646.80; File Hills-Qu'Appelle, Sask., \$21,932.30; Stony-Sarcee, Alta., \$12,297.81; Bella Coola, B.C., \$10,532.10; Kamloops, B.C., \$15,259.87; Kootenay, B.C., \$10,686.34; New Westminster, B.C., \$16,247.70; Okanagan, B.C., \$10,691.05; Skeena River, B.C., \$13,455.29; Stuart Lake, B.C., \$16,998.44; Vancouver, B.C., \$21,755.68; West Coast, B.C., \$12,668.20; Williams Lake, B.C., \$10,173.09.

A contract amounting to \$21,880.76 was awarded Harvey Lunam Construction Co., Regina, for the construction of 11 housing units, Qu'Appelle Indian Agency. Payment in full was made during the year.

A contract amounting to \$5,830 was awarded C. E. Stodders, Battleford, Sask., for the construction of 11 houses, Battleford Indian Agency. Payments were \$4,200.

B Comprised the purchase of equipment as follows: boats, \$5,520.98; camping, \$37,806.33; farm, \$21,634.25; household, \$3,595.58; light, heat, power and water, \$3,017.12; live stock, \$8,208.86; transport, \$12,236.62; sundry, \$47,083.01.

Vote 70 Welfare of Indians—Grants to Agricultural Exhibitions and Indian Fairs

	Estimates	Expenditures
New Brunswick—		
Fredericton Exhibition	25 00	
Ontario—		
Ohsewen Agricultural Society, Brantford	250 00	250 00
Moravian Agricultural Society	100 00	100 00
Garden River Agricultural Society, Sault Ste. Marie	100 00	
Caradoc United Indian Fair, Muncey	150 00	150 00
Manitoulin Island Unceded Agricultural Society	150 00	150 00
Canadian Lakehead Exhibition	250 00	250 00
Mohawk Agricultural Society, Deseronto	100 00	100 00
Rama Indian Fair, Longford Mills	50 00	50 00
Walpole Island Agricultural Society	50 00	50 00
Manitoba—		
Manitoba Provincial Exhibition	250 00	250 00
Rosburn Agricultural Society	25 00	25 00
Swan Lake Exhibition	25 00	25 00
Northern Manitoba Trappers' Festival, The Pas	50 00	50 00
Saskatchewan—		
Prince Albert Agricultural Society	500 00	500 00
Regina Agricultural and Industrial Exhibition Association, Limited	500 00	500 00
Alberta—		
Calgary Exhibition	500 00	500 00
Edmonton Exhibition	500 00	500 00
British Columbia—		
North and South Saanich Agricultural Society, Cowichan	50 00	50 00
Windermere Agricultural Association, Kootenay	175 00	175 00
Chilliwack Agricultural Association, Chilliwack	150 00	
Armstrong Fall Fair, Okanagan	250 00	250 00
Bulkley Valley Agricultural and Industrial Association	100 00	
Vancouver Exhibition	500 00	
Cowichan Agricultural Society	150 00	
Fort Fraser Fall Fair	50 00	50 00
Yukon Territory—		
Dawson Annual Exhibition	50 00	
General—		
The Canadian Handicrafts Guild	50 00	50 00
Garden Prizes, Standing Crop Competitions	1,500 00	842 38
Home Improvement Competitions	500 00	164 84
Ploughing Matches—Expenses of Indian Competitors	250 00	60 00
	<u>\$ 7,350 00</u>	<u>\$ 5,092 22</u>

This vote was provided for expenditures to promote the interest of Indians in agricultural and handicraft pursuits.

Votes 71, 677 and 573 Education—Day and Residential Schools—Operation and Maintenance

	Estimates	Allotments	Expenditures
Administration and General Operation			
Salaries	(1) 67,089 00	56,089 00	55,157 88
Inspection of Schools by Provincial Inspectors	(4) 50,000 00	8,200 00	7,212 07
Delinquent Children Committed by Magistrates to Provincial Institutions	(4) 9,000 00	3,150 00	3,048 72
Travelling and Removal Expenses	(5) 14,000 00	19,500 00	18,944 02
Freight, Express and Cartage	(6) 5,000 00	200 00	122 31

		Estimates	Allotments	Expenditures
	Postage	(7) 100 00		
	Telephones and Telegrams.....	(8) 600 00	100 00	9 65
	Films	(10) 2,500 00	3,100 00	2,313 16
	Water Rates, Power and Gas Service.....	(19) 7,500 00		
A	Assistance to Ex-Pupils, including Aid for Education in Secondary Schools.....	(22) 246,000 00	304,300 00	302,761 47
	Sundries	(22) 10,000 00	300 00	248 18
		411,789 00	394,939 00	389,817 46

Day Schools

	Salaries and Wages	(1) 1,299,280 00	1,339,280 00	1,336,874 02
	Allowances	(2) 19,800 00	22,800 00	22,373 68
	Professional and Special Services.....	(4) 5,000 00	5,000 00	4,924 00
	Travelling and Removal Expenses.....	(5) 5,500 00	5,500 00	5,274 67
	Freight, Express and Cartage.....	(6) 3,450 00	3,450 00	3,419 00
	Telephones and Telegrams.....	(8) 750 00	750 00	655 09
	Office Stationery, Supplies and Equipment.....	(11) 145,000 00	141,000 00	140,971 49
B	Materials and Supplies	(12) 215,000 00	228,500 00	225,034 56
C	Repairs and Upkeep of Buildings.....	(14) 102,050 00	113,050 00	112,659 98
	Rental of Buildings.....	(15) 15,000 00	17,500 00	17,164 87
	Repairs and Upkeep of Equipment.....	(17) 5,000 00	12,400 00	11,644 23
	Water Rates, Power and Gas Service.....	(19) 11,700 00	11,700 00	11,640 60
	Sundries	(22) 3,700 00	3,700 00	3,571 28
	Travel of Indian Pupils.....	(22) 3,000 00	18,500 00	17,900 82
		1,804,130 00	1,923,130 00	1,914,108 29

Residential Schools

	Salaries and Wages	(1) 57,360 00	57,860 00	57,514 13
D	Per Capita Grants.....	(4) 2,735,000 00	2,690,000 00	2,689,780 15
	Manual Training Activity	(4) 28,000 00	28,000 00	27,812 65
	Freight, Express and Cartage.....	(6) 1,100 00	1,100 00	1,081 92
	Office Stationery, Supplies and Equipment.....	(11) 65,000 00	63,500 00	63,293 53
E	Repairs and Upkeep of Buildings.....	(14) 376,350 00	289,750 00	257,639 47
	Rental of Buildings	(15) 2,650 00	2,650 00	2,623 18
	Repairs and Upkeep of Equipment.....	(17) 10,000 00	9,000 00	7,588 19
	Travel of Indian Pupils.....	(22) 28,000 00	25,000 00	24,906 78
	Sundries	(22) 2,700 00	2,700 00	2,581 56
		3,271,710 00	3,169,560 00	3,134,821 56
		\$5,487,629 00	\$5,487,629 00	\$5,438,747 31

A Tuition fees, etc., of certain Indian students attending high school and college were paid from this allotment.

B The expenditures comprised: fuel, \$150,350.16; provisions, \$44,812.39; sundries, \$29,872.01.

C This allotment covers the cost of maintenance and repairs of Indian day schools including grounds and roads.

A contract amounting to \$11,420 was awarded A. F. Byers Construction Co., Montreal, for the repairs of school building and boiler house, Caughnawaga, Que. Payment in full was made during the year.

D Per capita grants of various amounts up to \$623 per annum were paid to the following residential schools operated by the various church organizations indicated by initials: C.E., Church of England in Canada; P., Presbyterian; R.C., Roman Catholic; U.C., United Church:—

Nova Scotia: Shubenacadie, R.C., \$35,101.76.

Quebec: Fort George, C.E., \$26,759.40; Fort George, R.C., \$13,895.82; Seven Islands, R.C., \$7,906.14.

Ontario: Albany, R.C., \$42,157.47; Cecilia Jeffrey, P., \$29,825.79; Fort Frances, R.C., \$31,473.83; Fort William, R.C., \$16,598.74; Kenora, R.C., \$32,474.13; McIntosh, R.C., \$43,220.28; Mohawk, C.E., \$37,906.54; Moose Fort, C.E., \$50,861.20; Shingwauk Home, C.E., \$34,306.18; Sioux Lookout, C.E., \$47,811.10; Spanish, R.C., \$91,016.80.

Manitoba: Birtle, P., \$39,706.41; Brandon, U.C., \$47,126.71; Cross Lake, R.C., \$40,198.22; Fort Alexander, R.C., \$39,661.68; Pine Creek, R.C., \$34,860.94; Portage la Prairie, U.C., \$35,424.45; Sandy Bay, R.C., \$45,588.69.

Saskatchewan: Beauval, R.C., \$27,537.55; Cowessess, R.C., \$34,923.07; Duck Lake, R.C., \$69,373.33; Gordon's, C.E., \$13,433.45; Guy, R.C., \$41,103.41; Lac la Ronge, C.E., \$118,342.47; Muscowequan, R.C., \$44,399.92; Onion Lake, C.E., \$7,621.91; Onion Lake, R.C., \$38,483.13; Qu'Appelle, R.C., \$94,689.12; St. Phillips, R.C., \$30,974.01.

Alberta: Blood, R.C., \$52,390.94; Blue Quills, R.C., \$49,199.96; Crowfoot, R.C., \$46,630.89; Edmonton, U.C., \$37,454.14; Ermineskin, R.C., \$50,064.90; Grouard, R.C., \$15,595.30; Hay Lakes, R.C., \$30,537.47; Holy Angels, R.C., \$33,213.32; Jousard, R.C., \$33,009.87; Morley, U.C., \$21,663.20; Old Suns, C.E., \$39,708.10; Sacred Heart, R.C., \$23,903.70; St. Cyprian, C.E., \$16,693.67; St. Paul, C.E., \$45,643.76; Sturgeon Lake, R.C., \$44,286.93; Vermilion, R.C., \$21,106.70; Wabasca, C.E., \$18,430.94; Wabasca, R.C., \$26,851.86.

British Columbia: Alberni, U.C., \$55,373.07; Alert Bay, C.E., \$59,150.36; Cariboo, R.C., \$46,178.57; Christie, R.C., \$40,033.55; Kamloops, R.C., \$88,226.13; Kootenay, R.C., \$22,917.77; Kuper Island, R.C., \$29,652.53; Lejac, R.C., \$58,458.86; Lower Post, R.C., \$23,735.71; St. George, C.E., \$58,491.05; St. Mary's Mission, R.C., \$65,400.12; Sechelt, R.C., \$20,137.75; Squamish, R.C., \$22,968.22.

Northwest Territories: Aklavik, C.E., \$22,335.99; Aklavik, R.C., \$10,847.81; Fort Resolution, R.C., \$28,146.16; Providence Mission, R.C., \$31,876.26.

Yukon: Carcross, C.E., \$24,697.94.

E This allotment covers the cost of maintenance and repairs of Indian residential schools including grounds and roads.

The following contracts of \$5,000 or over were on a lump sum basis.

Contractor	Project and Location	Amount of Contract	Payments 1951-52
<i>Ontario</i>			
Schultz Construction Co.	Repairs and remodelling, Mohawk Institute, Brantford	\$ 48,040 00	\$ 43,110 00
<i>Manitoba</i>			
D'Aoust Electric Co.	Wiring alterations, etc., re hook-up to new transmission line, Sandy Bay Residential School	5,895 00	5,895 00(f)
<i>Saskatchewan</i>			
Harvey Lunam Construction Co.	Alterations and repairs, Lac la Ronge Residential School	59,592 04	50,573 05
Waterman-Waterbury Manufacturing Co.	Installation of new boiler, Qu'Appelle Residential School	10,622 00	10,622 00(f)
<i>Alberta</i>			
St. Paul Foundry, Ltd.	Alterations and revisions to the steam heating and domestic hot water supply, Blue Quills Residential School, St. Paul	8,839 00	8,839 00(f)
<i>British Columbia</i>			
Fred Welsh & Son.	Supplying and installing boiler, stokers, etc., Kootenay Residential School	21,237 00	9,000 00
Wm. E. Keele	Revisions, alterations, and additions to electrical installation, Alert Bay Residential School	8,640 00	8,640 00(f)
Blair Iron Works	Supplying and installing four fire escapes, Kuper Island Residential School.	13,369 00	13,369 00(f)

(f) Includes final payment.

The following church-owned schools received grants for repairs, as approved by the Governor in Council: Aklavik, C.E., \$19.36; Albany, R.C., \$1,204.50; Carcross, C.E., \$1,087; Christie, R.C., \$2,169.65; Ermineskin, R.C., \$2,089.82; Fort George, C.E., \$1,982.99; Fort George, R.C., \$599.74; Fort Resolution, R.C., \$1,196.66; Fort William, R.C., \$1,208.79; Grouard, R.C., \$999.85; Holy Angels, R.C., \$2,058.26; Jousard, R.C., \$1,500; St. Mary's Mission, R.C., \$742.75; Spanish, R.C., \$2,736.40; Squamish, R.C., \$160; Sturgeon Lake, R.C., \$277.25; Vermilion, R.C., \$1,400; Wabasca, R.C., \$1,000.

Votes 72 and 678 Education—Day and Residential Schools—Construction or Acquisition of Buildings, Works, Land and New Equipment

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Day Schools			
Acquisition or Construction of Buildings.....	(13) 1,535,925 00		
<i>Nova Scotia</i>			
Eskasoni—Whycocomagh, one-room school.....	24,500 00		20,876 05
Contract: A. J. MacDonald and D. A. MacIsaac, \$23,735; payments, \$20,275.			
<i>New Brunswick</i>			
Kingsclear—			
St. Mary's, Devon, one-room school.....	15,000 00		13,097 48
Contract: Geo. A. Christie, \$22,757.11; payments, \$13,027.50.			
Woodstock, one-room school.....	22,215 00		22,205 71
Contract: John R. Lenehan, \$21,130; payment in full.			
Tobique—To complete addition to school.....	2,000 00		
<i>Quebec</i>			
Abitibi—Manouan, to complete school.....	8,000 00		4,072 62
Caughnawaga—Oka, contribution to joint school....	977 66		977 66
James Bay—			
Rupert's House, to complete one-room school and residence	2,150 00		892 50
Eastmain, to complete school.....	8,000 00		3,492 17
Maniwaki—Congo Bridge, one-room school.....	15,500 00		13,796 75
Contract: Paul Beaulieu, \$14,835; payments, \$12,839.40.			
Restigouche—Two-room addition to school.....	35,000 00		
St. Regis—			
Cornwall Island West, one-room school and residence	15,000 00		60 00
Cornwall Island East, one-room school and residence	15,000 00		
<i>Ontario</i>			
Caradoc—			
River Settlement, to complete school.....	9,000 00		8,167 23
Mount Elgin, residence for consolidated school....	402 00		
Fort Frances—			
Lac la Croix, to complete school.....	4,000 00		3,436 18
Northwest Bay, to complete school.....	4,000 00		3,523 27
James Bay—Moose Fort, six-room school.....	1,448 36		
Manitoulin Island—			
South Bay, one-room school and residence.....	15,000 00		
Wikwemikong, two-room school and residence....	3,094 00		
Birch Island, to complete one-room school and residence	1,227 00		1,167 48
Parry Sound—			
Shawanaga, two-room school and residence	24,500 00		24,500 00
Contract: Fountain and Corner, \$24,430; pay- ments, \$23,746.22.			
Lower French, one-room school.....	10,000 00		
Gibson, to complete one-room school and residence	24,500 00		24,068 13
Contract: Fountain and Corner, \$23,780; pay- ments, \$23,395.			
Port Arthur—Lake Helen, one-room school and residence	33,000 00		29,188 20
Contract: H. Annala and S. Hakala, \$36,700; payments, \$28,665.			

<i>Ontario—Concluded</i>	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Rice and Mud Lakes—Mud Lake, one-room school and residence		39,900 00	36,811 30
Contract: Gray & Banks, Ltd., \$35,990.14; payments, \$34,654.50.			
Sioux Lookout—			
Fort Severn, one-room log school.....	1,475 00		894 23
Trout Lake, one-room log school.....	7,000 00		6,707 19
Pikangikum, one-room log school.....	7,950 00		7,628 61
Lansdowne House, to complete log school.....	1,400 00		1,218 72
Osnaburgh, to complete log school	2,000 00		1,715 91
Six Nations—School No. 1, four-room school	1,300 00		

Manitoba

Clandeboye—			
Fort Alexander (North Side), one-room school and residence	18,450 00		17,199 94
Contract: A. Banville, \$18,448.82; payments, \$16,603.94.			
Little Black River, to complete one-room school and residence	5,500 00		5,129 99
Dauphin—Sandy Bay, two-room school and residence	30,000 00		
Fisher River—			
Jackhead, C.E., one-room school and residence....	17,500 00		16,676 00
Contract: Emery Bros., Ltd., \$16,676; payment in full.			
Fisher River, No. 1, one-room school and residence	15,000 00		
Fairford, No. 3, to complete one-room school and residence	659 10		659 10
Lake Manitoba, one-room school and residence....	16,800 00		16,725 85
Contract: Emery Bros., Ltd., \$16,576; payment in full.			
Nelson River—			
Split Lake, log classroom	5,000 00		
Nelson House, U.C., log school.....	3,550 00		
Oxford House, one-room school and residence....	19,500 00		7,537 50
Contract: Emery Bros., Ltd., \$18,300; payments, \$7,537.50.			
Shamattawa, log school and residence.....	12,000 00		
Norway House—			
Cross Lake, U.C., one-room school and residence...	21,500 00		17,476 00
Contract: Emery Bros., Ltd., \$17,476; payment in full.			
Island Lake, R.C., rebuilding residence.....	20,000 00		10,525 55
Portage la Prairie—Rolling River, one-room school and residence	18,500 00		18,196 27
Contract: A. Banville, \$17,398.82; payment in full.			
The Pas—			
Big Eddy, school residence.....	8,000 00		
Red Earth, to complete one-room school and residence	8,255 00		7,622 32
Contract: Winslow and Son, \$6,000; payment in full.			
Grand Rapids, to complete one-room school and residence	70 00		66 15

Saskatchewan

Battleford—Ahtahkakoops, school residence	8,000 00		501 00
Carlton—			
Little Red River, one-room school and residence..	4,700 00		281 09
Moosomin, to complete one-room school and residence	3,000 00		2,616 80
Total expenditures on this project were \$21,313.16.			
Contract (1950-51): Harvey Lunam Construction Co., \$20,093; payments, including final payment, \$2,616.80.			

<i>Saskatchewan—Concluded</i>	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Sturgeon Lake, two-room school and residence..... Contract: Winslow and Son, \$19,354; payment in full.		35,000 00	20,045 45
Crooked Lakes—			
Kahkewistahaw No. 1 (Jubilee), one-room school and residence		18,500 00	14,543 95
Contract: Harvey Lunam Construction Co., \$17,666.66; payments, \$13,797.			
Kahkewistahaw No. 2 (Springside), one-room school and residence		18,500 00	15,327 78
Contract: Harvey Lunam Construction Co., \$17,666.66; payments, \$14,531.85.			
Ochapowace, one-room school and residence..... Contract: Harvey Lunam Construction Co., \$17,666.66; payments, \$14,792.85.		18,500 00	15,646 37
Duck Lake—			
Muskeg Lake, one-room school and residence.....		17,000 00	
Mistawasis, moving building to new site.....		3,500 00	
James Smith North No. 2, one-room school and residence		12,000 00	11,550 00
Expenditures on this project to date were \$14,301.25.			
Contract (1950-51): Clifton Construction Co., \$13,768; payments, \$11,550.			
File Hills—Qu'Appelle—Piapot, two-room school and residence		35,000 00	28,117 89
Contract: Harvey Lunam Construction Co., \$34,934; payments, \$28,117.89.			
Meadow Lake—			
Onion Lake, C.E., two-room school and residence.. Contract: Clifton Construction Co., \$28,884; pay- ments, \$2,000.		35,000 00	2,093 12
Big Island Lake, one-room school and residence... Contract: Winslow and Son, \$19,200; payment in full.		20,500 00	20,385 64
Pelly—Cote No. 2, to complete one-room school and residence		3,000 00	2,736 97
Total expenditures on this project were \$19,431.85. Contract (1950-51): Harvey Lunam Construction Co., \$17,917; payments, including final payment, \$2,241.70.			
Touchwood—Day Star, one-room school and residence Contract: John Hatterman & Son, \$24,620; pay- ment in full.		25,500 00	25,308 45

Alberta

Athabaska—Fort McKay, to complete one-room school and residence.....		3,330 00	3,306 90
Total expenditures on this project were \$22,545.75. Contract (1950-51): Bond Construction Co., \$22,300; payments, including final payment, \$3,130.			
Blood—Standoff, two-room school and residence.....		8,792 27	
Fort St. John (B.C.)—			
Horse Lake, one-room school and residence..... Contract: Kinderwater and Bue, \$39,731; pay- ments, \$38,980.50.		40,231 00	40,204 51
Halfway River, to complete one-room school and residence		2,500 00	2,201 00
Fort Vermilion—Fox Lake, log school and residence.		8,000 00	
Hobbema—			
Hobbema No. 2, to complete two-room school		15,000 00	4,899 86
Hobbema No. 3 (Montana), to complete one-room school and residence.....		2,792 25	2,792 25

Alberta—Concluded

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Lesser Slave Lake—O'Chiese, log school and residence		14,000 00	
Saddle Lake—Saddle Lake No. 2, to complete one-room school and residence.....		6,700 00	6,664 55
Total expenditures on this project were \$17,223.06.			
Contract (1950-51): Bond Construction Co., \$16,700; payments, including final payment, \$6,656.			

British Columbia

<i>Babine—</i>			
Fort Babine, two-room school and residence.....		50,000 00	30,542 43
Contract: Greenall Bros., \$21,809; payments, \$21,309.			
Moricietown, to complete two-room school and residence		24,850 00	24,814 14
Total expenditures on this project were \$36,503.78.			
Contract: Boville and Hann, \$24,639.63; payment in full.			
Rocher de Boule, one-room school and residence...		18,000 00	15,692 37
Contract: Greenall Bros., \$15,803; payments, \$15,303.			
Kispiox, to complete residence.....		1,799 64	1,799 64
Total expenditures on this project were \$9,970.81.			
Contract (1950-51): G. H. Adomeit & Co., \$6,427.28; payments, including final payment, \$1,799.64.			
Kitwancool, one-room school and residence.....		18,000 00	16,234 91
Expenditures to date on this project were \$25,606.91.			
Contract: Greenall Bros., \$16,031; payments, \$15,531.			
Glen Vowell, to complete school.....		17,000 00	15,572 48
Contract: Greenall Bros., \$15,464; payments, \$14,964.			
Kitwanga, one-room school and residence.....		16,800 00	5,535 00
Contract: G. H. Adomeit & Co., \$37,719.18; payments, \$5,535.			
Kitsegukla, one-room school and residence.....		42,000 00	35,159 45
Contract: G. H. Adomeit & Co., \$40,775.28; payments, \$35,159.45.			
<i>Bella Coola—</i>			
Bella Coola, contribution to joint school		60,000 00	
Bella Bella, to complete four-room school.....		14,032 00	11,896 41
Total expenditures on this project were \$75,851.91.			
Contract (1950-51): Precision Housing Co., Ltd., \$73,482; payments, including final payment, \$9,523.50.			
<i>Cowichan—</i>			
Westholme, one-room school and residence.....		30,200 00	29,417 48
Contract: Cowichan Housing, Ltd., \$29,307.89; payments, \$29,107.89.			
Saanich (Tsartlip), to complete consolidated four-room school		13,620 00	12,945 76
Total expenditures on this project were \$50,435.73.			
Contract (1950-51): McKinty & Sons, \$45,120; payments, including final payment, \$9,120.			
<i>Kwakwaka'wakw—</i>			
Port Hardy, contribution to joint school.....		35,000 00	25,000 00
Quadra Island, contribution to joint school.....		23,076 00	23,076 00
Cape Mudge, to complete two-room school.....		750 00	
<i>Lytton—</i>			
Seton Lake, to complete addition to school.....		7,766 00	7,725 82
Contract: Goodrich & Terras, \$7,716; payment in full.			
Fountain, to complete two-room school and residence		145 00	145 00

British Columbia—Concluded

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
New Westminster—Chehalis, to complete two-room school and residence.....		1,211 00	1,210 25
Okanagan—			
Inkameep, to complete one-room school and residence		5,760 00	5,648 30
Total expenditures on this project were \$21,038.90.			
Contract (1950-51): T. A. Foster, \$10,975; payments, including final payment, \$4,879.30.			
Irish Creek, to complete one-room school and residence		10,765 00	10,578 97
Total expenditures on this project were \$17,845.77.			
Contract (1950-51): Joseph Gabriel, \$16,826; payments, including final payment, \$9,590.			
Okanagan, to complete one-room school and residence		4,770 00	4,665 94
Total expenditures on this project were \$18,935.49.			
Contract (1950-51): Joseph Gabriel, \$16,528; payments, including final payment, \$3,878.50.			
Skeena River—Gwinaha, to complete one-room school and residence.....		51,000 00	43,664 78
Contract: Northwest Construction Co., \$41,295; payment in full.			
Stikine—Klappan, one-room log school.....		1,000 00	
Stuart Lake—Fort St. James, to complete two-room school and residence.....		2,000 00	1,537 78
Vancouver—Sliammon, to complete one-room school and residence		3,494 00	3,445 00
Total expenditures on this project were \$12,850.			
Contract (1950-51): Precision Housing Co., Ltd., \$12,850; payments, including final payment, \$3,445.			
West Coast—Ahousaht, to complete two-room school and residence		33,000 00	30,721 30
Contract: Turner Contracting Co., Ltd., \$31,565; payment in full, of which \$2,500 was charged to Dept. of National Health and Welfare, Vote 271.			

Northwest Territories

Fort Norman—			
Arctic Red River, to complete two-room school....		3,875 00	2,283 80
Fort Franklin, to complete two-room school.....		9,400 00	4,070 30
Fort Good Hope, to complete two-room school....		14,000 00	8,198 73
Fort Norman, to complete two-room school.....		6,650 00	3,130 18
Rocher River, to complete school.....		4,500 00	1,390 23

Yukon

Yukon—Mayo, to complete school		5,000 00	2,198 55
Total Acquisition or Construction of Buildings	1,535,925 00	1,463,332 28	943,836 64
A Acquisition of Equipment	(16) 197,000 00	197,000 00	99,221 59
	1,732,925 00	1,660,332 28	1,043,058 23

Residential Schools

Acquisition or Construction of Buildings	(13) 1,072,223 00
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Quebec

Abitibi—Amos, land for new residential school.....	35,000 00	35,000 00
James Bay—Fort George, purchase of C.E. residential school	42,448 00	

<i>Quebec—Concluded</i>	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Seven Islands—To complete residential school.....		107,000 00	102,944 75
Total expenditures on this project were \$383,252.12.			
Contract (1950-51): Lucien Tremblay, \$324,728.01; payments, including final payment, \$55,766.61.			
Contract: Tri-Bec, Incorporated, \$14,591; payment in full.			
Architect's fees: W. E. Noffke, Ottawa, \$3,164.67.			
<i>Ontario</i>			
Sault Ste. Marie—			
Shingwauk Home, construction of staff residence... Contract: W. E. Rewcastle and Son, \$6,338.80; payments, \$5,805.	8,500 00		7,101 68
Spanish, to complete gymnasium.....		1,500 00	1,492 70
<i>Manitoba</i>			
Norway House—New buildings.....		350,000 00	6,562 00
Architect's fees: W. E. Noffke, Ottawa, \$6,562.			
Portage la Prairie—Construction of additional classroom		11,700 00	11,417 01
<i>Saskatchewan</i>			
Carlton—Guy, construction of barn.....		15,000 00	
Pelly—St. Philips, material for staff residence.....		1,500 00	
<i>Alberta</i>			
Blackfoot—			
Crowfoot, construction of two-room school with basement		60,000 00	42,862 50
Contract: Taylor Sand and Gravel Co., Ltd., \$57,722; payments, \$42,862.50.			
Old Suns, construction of two-room school with basement		60,000 00	46,508 98
Contract: Taylor Sand and Gravel Co., Ltd., \$57,722; payments, \$44,910.			
Hobbema—Ermineskin, construction of dormitory block, boiler room and services.....		85,000 00	687 50
Lesser Slave Lake—			
Hay Lakes, to complete barn and staff residence.. Total expenditures on this project were \$21,007.45.	14,199 00		10,205 86
Contract (1950-51): Roman Catholic Episcopal Corporation of Grouard, \$21,007.45; payments, including final payment, \$10,205.86.			
Wabasca, C.E., to complete residence for principal and staff	255 00		183 89
Wabasca, C.E., to complete school building.....	6,170 00		6,170 00
Stony-Sarcee—Morley, construction of classroom block		54,100 00	
<i>British Columbia</i>			
Kamloops—To complete classroom block.....		4,000 00	3,806 91
Total expenditures on this project were \$43,738.93.			
Kwakwaka'wath—Alert Bay, classroom block.....		12,000 00	
Stikine—			
Lower Post, (a) to complete school building; (b) installation of equipment.....		71,561 99	71,561 99
Total expenditures on this project were \$385,575.28.			
(a) Contract (1950-51) through the Department of National Defence: Dawson & Hall, Ltd., \$358,294.61; payments, including final payment, \$48,230.07.			

British Columbia—Concluded

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
(b) Contract: Dawson & Hall, Ltd., \$15,730; payment in full.			
Architect's fees: W. E. Noffke, Ottawa, \$6,875.92.			
West Coast—Alberni, to complete four-room classroom block		50,775 00	49,708 27
Total expenditures on this project were \$57,100.17.			
Contract (1950-51): Port Alberni Home Builders, Ltd., \$51,775; payments, including final payment, \$47,326.30.			
Williams Lake—Cariboo, to complete classroom block		130,000 00	125,524 16
Total expenditures on this project were \$134,384.17.			
Contract: Bennett & White Construction Co., \$125,972; payments, including final payment, \$117,623.60.			

Yukon

Yukon—Carcross, school building.....		4,106 73	
Total Acquisition or Construction of Buildings	1,072,223 00	1,124,815 72	521,738 20
B Acquisition of Equipment..... (16)	197,150 00	217,150 00	179,220 77
	1,269,373 00	1,341,965 72	700,958 97
	<u>\$3,002,298 00</u>	<u>\$3,002,298 00</u>	<u>\$1,744,017 20</u>

A *Acquisition of Equipment.* This allotment provided for the cost of the following equipment: educational, \$75,516.70; light, heat, power and water, \$12,711.93; recreational, \$5,739.29; sundry, \$5,253.67.

B *Acquisition of Equipment.* This allotment provided for the cost of the following equipment: educational, \$141,771.80; household, \$3,202.69; light, heat, power and water, \$19,610.11; recreational, \$8,098.87; transport, \$3,476.66; sundry, \$3,060.64.

The following church-owned schools received grants, approved by the Governor in Council, for new equipment, Aklavik, C.E., \$1,128.54; Aklavik, R.C., \$656.42; Albany, R.C., \$1,000; Carcross, C.E., \$153.15; Cariboo, R.C., \$1,363.56; Christie, R.C., \$189.26; Ermineskin, R.C., \$677.32; Fort George, C.E., \$1,234; Fort George, R.C., \$824.25; Fort Resolution, R.C., \$539.16; Fort William, R.C., \$197.83; Grouard, R.C., \$800; Holy Angels, R.C., \$42.34; Jousard, R.C., \$639.50; Providence Mission, R.C., \$3,017.90; St. Mary's Mission, R.C., \$1,211.15; Spanish, R.C., \$1,272.18; Squamish, R.C., \$790.12; Sturgeon Lake, R.C., \$371.28; Vermilion, R.C., \$1,866.34; Wabasca, R.C., \$843.94.

Vote 73 Grant to provide additional services to Indians of British Columbia

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Agriculture—			
Professional and Special Services	(4) 400 00	550 00	550 00
Materials and Supplies	(12) 11,525 00	14,972 62	14,972 62
Repairs and Upkeep of Buildings and Works	(14) 2,825 00	707 79	457 30
Repairs and Upkeep of Equipment	(17) 5,325 00	2,764 83	2,764 83
Acquisition or Construction of Buildings and Works .	(13) 11,275 00	21,275 00	21,254 79
A Acquisition of Equipment	(16) 18,650 00	19,729 76	19,170 23
B Technical Education	(4) 10,000 00	10,000 00	9,994 13
C Irrigation Systems—New Works, Rehabilitation and Repair	(14) 40,000 00	30,000 00	29,961 47
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 99,125 37</u>

This vote was provided for additional services to the Indians of British Columbia pursuant to a recommendation by a Special Committee of the Senate and House of Commons during the 1926-27 Session that \$100,000 be expended annually in lieu of annuities. Such services included: technical education; hospital and medical services; promotion of agriculture, stock-raising and fruit culture; aids to Indians in fishing, hunting and trapping; and the development of irrigation systems. Provision for medical care was made by the Department of National Health and Welfare.

A A distribution of expenditures follows: boats, \$500; educational equipment \$3,212.31; farm equipment, \$9,502.34; live stock, \$5,710.90; sundries, \$244.68.

B The expenditure was for the purchase of educational equipment and supplies.

C Expenditures in the various agencies follow: Kamloops, \$2,026.88; Kootenay, \$1,076.81; Lytton, \$7,520; Nicola, \$4,305.66; Okanagan, \$4,520.47; Williams Lake, \$10,173.70; generally, \$337.95.

Vote 74 Fur Conservation—Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 59,413 00	62,913 00	61,467 18
A	Trapline Registration Fees	(4) 12,000 00	10,500 00	10,430 00
	Travelling Expenses	(5) 17,000 00	17,300 00	16,871 94
	Express, Freight and Cartage	(6) 500 00	150 00	81 80
	Postage	(7) 200 00		
	Telephones and Telegrams	(8) 500 00	500 00	380 98
	Construction of Buildings and Works	(13) 7,000 00	6,800 00	6,797 88
	Repairs and Upkeep of Buildings and Works	(14) 3,000 00		
	Acquisition of Equipment	(16) 6,000 00	4,900 00	4,785 40
	Repairs and Upkeep of Equipment	(17) 4,450 00	3,450 00	3,084 43
B	Assistance to Provinces by Agreement	(20) 180,000 00	190,000 00	190,000 00
	Acquisition of Traplines	(22) 8,000 00	7,350 00	7,250 00
	Restocking of Depleted Areas on Fur Preserves and Traplines	(22) 15,000 00	9,200 00	9,013 91
		<u>\$ 313,063 00</u>	<u>\$ 313,063 00</u>	<u>\$ 310,163 52</u>

This vote was provided: (a) to promote the rehabilitation of fur-bearing animals, through co-operative arrangements with the Provinces, in areas where Indians predominate; (b) to secure for the Indians a just and proper share of the fur, game and fish resources outside Indian reserves; and (c) to provide for stabilization of the Indian economy by management of their wildlife resources and the proceeds therefrom.

A The Province of Alberta received \$9,680 in payment of registered trapline fees for the year ending March 31, 1952.

B Payments in connection with registered trapline programs and the development of further fur producing areas were made to the following provinces under agreements: Ontario, \$75,000; Manitoba, \$87,724.36; Saskatchewan, \$27,275.64.

PENSIONS AND OTHER BENEFITS

Mrs. Doris Ryckman, Appropriation Act No. 6, c. 50, 1936..... (21) \$ 420 00

GENERAL

Votes 378 and 770 National Gallery of Canada

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 94,533 00	96,013 00	95,159 98
	Professional and Special Services	(4) 12,200 00	10,070 00	9,950 72
	Preliminary Investigations re Proposed New National Gallery Building	(4) 5,000 00	3,335 00	3,330 65
	Travelling and Removal Expenses	(5) 7,000 00	8,165 00	6,942 56

		Estimates	Allotments	Expenditures
Freight, Express and Cartage	(6)	7,200 00	10,120 00	10,119 91
Postage	(7)	200 00	175 00	171 08
Telephones, Telegrams and Teletype	(8)	750 00	1,046 00	1,042 11
Printing of National Gallery Reports and Other Publications	(9)	32,000 00	28,300 00	28,300 00
Films, Advertising and Photographic Reproductions of				
Works of Art	(10)	6,000 00	4,020 00	3,790 12
Office Stationery, Supplies and Equipment	(11)	3,500 00	4,225 00	4,203 23
Materials and Supplies	(12)	3,100 00	3,570 00	3,569 66
Rental of Space for Exhibitions	(15)	800 00	225 00	224 10
Acquisition of Equipment	(16)	800 00	1,235 00	1,224 37
Repairs and Upkeep of Equipment	(17)	250 00	285 00	281 97
Contributions and Grants	(20)	8,300 00	6,945 00	6,852 56
Unemployment Insurance Contributions	(21)	300 00	275 00	192 14
Purchase of Works of Art	(22)	100,000 00	114,054 00	114,048 67
To assist in bringing to Canada the Hapsburg Collection of				
Art	(20)	10,000 00		
Sundries	(22)	4,044 00	3,919 00	3,916 28
		<u>\$ 295,977 00</u>	<u>\$ 295,977 00</u>	<u>\$ 293,320 11</u>

Pursuant to the Public Service Rearrangement and Transfer of Duties Act, c. 165, R.S., and P.C. 4994, September 21, 1951, the control and supervision of the National Gallery of Canada was transferred from the Minister of Public Works to the Minister of Citizenship and Immigration. In accordance with the usual practice, details in respect of the current fiscal year are shown under this Department.

The National Gallery Act, c. 16, 1951 (2 Sess.), which came into force on December 21, 1951 and repealed the previous Act, provided for an increase in the number of Trustees to not less than five and not more than nine. The members of the Board are to serve without remuneration but may receive reasonable travelling and other expenses when engaged on the business of the Board. The Board may employ professional and technical advisers and employees for temporary periods of not more than six months and fix and pay the remuneration of persons so employed. The Act also provided for the establishment of an account called the National Gallery Purchase Account to which any money appropriated by Parliament in any fiscal year for the purpose of acquiring works of art was to be credited. In the current fiscal year, expenditures representing purchases of works of art were charged to the allotment for this purpose and the unexpended balance at the close of the fiscal year was transferred to the Open Account (see further on in this section). The National Gallery Special Operating Account to which donations, bequests, revenue, etc. were to be credited was a continuation of the one operated by the Department of Public Works under authority of the previous Act.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. (21) \$ 5,843 66

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Return on Investments.....	12,444 05	13,959 66
B Privileges, Licences and Permits.....	72,284 61	16,048 45
C Proceeds from Sales.....	55,761 45	23,384 39
D Services and Service Fees.....	6,657 42	4,104 28
E Refunds of Previous Years' Expenditure.....	77,450 05	44,907 82
F Miscellaneous	2,855 66	12,346 80
Total Ordinary	227,453 24	114,751 40
Special Receipts—		
G Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	34,742 67	16,876 29
Grand Total	<u>\$ 262,195 91</u>	<u>\$ 131,627 69</u>

Details

Ordinary Revenue—	
A Return on Investments:	
Indian Affairs Branch—	
Land and timber purchased for Indians, \$9,019.71; interest on advances for assistance to Indians, \$3,424.34.....	12,444 05
B Privileges, Licences and Permits:	
Citizenship—	
Fees for Certificates of Citizenship.....	18,555 89
Immigration Branch—	
Visa fees	2,252 69
Indian Affairs Branch—	
Rentals	51,476 03
	<hr/> 72,284 61
C Proceeds from Sales:	
Immigration Branch—	
Excess of revenue over expenditure in connection with catering service, \$39,934.08 (see Vote 60); sundries, \$5.75.....	39,939 83
Indian Affairs Branch—	
Livestock, \$8,135.18; property, \$908.68; accommodation and meals, \$6,543.10; sundries, \$234.66	15,821 62
	<hr/> 55,761 45
D Services and Service Fees:	
Citizenship—	
Certified copies of Certificates of Citizenship	713 02
Immigration Branch—	
Sundries	85 90
Indian Affairs Branch—	
Water, \$2,382.75; tuition of white pupils, \$594; miscellaneous fees, \$2,196.25; sundries, \$685.50	5,858 50
	<hr/> 6,657 42
E Refunds of Previous Years' Expenditure:	
Immigration Branch	18,082 13
Indian Affairs Branch.....	59,367 92
	<hr/> 77,450 05
F Miscellaneous:	
Citizenship—	
Sundries	2 53
Immigration Branch—	
Fines and forfeitures, \$430; premium, discount and exchange \$710.30; sundries, \$84.15	1,224 45
Indian Affairs Branch—	
Interest on special trust accounts, \$1,621.88; sundries, \$6.80.....	1,628 63
	<hr/> 2,855 66
Total Ordinary	<hr/> 227,453 24
Special Receipts—	
G Refunds of Previous Years' War, Demobilization and Reconversion Expenditures:	
Immigration Branch—	
Recoveries from individuals and organizations who received advances for subsistence and repatriation expenses during World War 2	34,742 67
Grand Total	<hr/> \$ 262,195 91

Certified correct.

LAVAL FORTIER,
Deputy Minister of Citizenship
and Immigration.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Other Loans and Investments				
<i>Miscellaneous—</i>				
A Immigration Revolving Fund—Assisted Passage Scheme.....		2,676,101 68	497,314 91	2,178,786 77
B Empire Settlement Scheme—Advances 117,797 59			117,797 59	
C Assistance to Indians	85,814 49	55,358 87	29,875 20	111,298 16
	<u>\$ 203,612 08</u>	<u>\$ 2,731,460 55</u>	<u>\$ 644,987 70</u>	<u>\$ 2,290,084 93</u>
	Cr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952

Floating Debt

<i>Outstanding Cheques and Warrants—</i>				
D Outstanding Imprest Account				
Cheques—Indian Affairs Branch...	103 02	5 00	248 78	346 80

Deposit and Trust Accounts

E Indian Trust Funds.....	20,232,929 56	3,806,428 65	4,932,534 18	21,359,035 09
<i>Miscellaneous—</i>				
F National Gallery Special Operating Account	27,426 94	5,094 74	45,628 90	67,961 10
G National Gallery Purchase Account.			21,829 00	21,829 00
H Contractors' Securities—Cash—Indian Affairs	149,477 69	99,868 25	131,856 59	181,466 03
I Unclaimed Wages — Government Agencies	69 98			69 98
J Indian Family Allowances.....	223,957 70	423,892 32	398,743 17	198,808 55
	<u>20,633,861 87</u>	<u>4,335,283 96</u>	<u>5,530,591 84</u>	<u>21,829,169 75</u>

Deferred Credits

K Distressed Canadian Nationals outside Canada	9,841 92	10,386 26	544 34	
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Sundry Suspense Accounts

<i>Miscellaneous—</i>				
L Unclaimed Cheques Suspense	194 13		23 14	217 27
M Immigration Guarantee and Special Funds	490,785 86	317,074 60	387,795 39	561,506 65
N Citizenship and Immigration—Suspense	20,862 57	36,138 20	31,339 90	16,064 27
	<u>511,842 56</u>	<u>353,212 80</u>	<u>419,158 43</u>	<u>577,788 19</u>
	<u>\$ 21,155,649 37</u>	<u>\$ 4,698,888 02</u>	<u>\$ 5,950,543 39</u>	<u>\$ 22,407,304 74</u>

A The Parliamentary authority for the loans made from this account and the extent to which it was required follows:

Vote 653 To authorize and provide for a continuing Special Account in the Consolidated Revenue Fund, notwithstanding Section 32 of the Consolidated Revenue and Audit Act, to be known as the Immigration Revolving Fund, from which interest-free loans may be made to immigrants, towards the cost of transportation to destination in Canada, including cost of meals en route, under conditions fixed from time to time by the Governor in Council; and to authorize the crediting to this Special Account of repayments by such immigrants and the readvancing of such moneys, and to extend and apply this authority to the amount of \$3,000,000 provided by Vote 648, Appropriation Act No. 2, 1951.....	6,000,000 00
Expenditures.....	\$2,178,786 77

Regulations governing the operation of this account were established by P.C. 39/4211, August 17, 1951.

- B This account represented the outstanding balance of the Canadian Government's share of passage loans furnished to immigrants under the Empire Settlement Act, 1922. The deletion of this amount was authorized by Vote 583, Department of Finance. Details were included in the Report of an Inter-Departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May 1951, and the above vote was provided to implement recommendations made by the Committee to the House of Commons.
- C This account is operated under the authority of section 69 (1), The Indian Act, c. 29, 1951. Under the Act, the Superintendent General (the Minister) is empowered to make loans to Indian Bands, groups of Indians, or individual Indians, under regulations established by the Governor in Council. The purpose is to render assistance in agricultural and handicraft pursuits. The loans outstanding may at no time exceed \$350,000.
- D At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.
- E The Indian Trust Funds represent moneys belonging to the Indian Bands throughout Canada. A statement of the receipts and disbursements for the current fiscal year is shown as an Appendix to this section, see page CC-33.
- F Section 8 (2) of the National Gallery Act, c. 16, 1951 (2 Sess.) provided for a special account in the Consolidated Revenue Fund called the National Gallery Special Operating Account to which all money received by the Board of Trustees by way of donation, bequest, revenue or otherwise is to be credited. The section also provided that any expenditures for the purposes of the Act may be paid out of this account or out of money appropriated by Parliament for such purposes.
- This account replaced the National Gallery of Canada—Special Account which was operated under the authority of the previous Act by the Department of Public Works and the opening balance was that shown under the former account in Public Accounts, 1951. An amount of \$1,000, representing a Dominion of Canada perpetual bond held in the custody of the Minister of Finance, is included in the balances. The interest of \$30 is credited to this account annually.
- G Section 8 (1) of the National Gallery Act, c. 16, 1951 (2 Sess.) provided for a special account in the Consolidated Revenue Account called the National Gallery Purchase Account to which any money appropriated by Parliament in any fiscal year for the purpose of acquiring works of art is to be credited and from which expenditures may be made in that or any subsequent fiscal year for the acquisition of works of art including any costs in connection therewith. The credit represented the transfer at the close of the fiscal year of the unexpended balance in the allotment for the purchase of works of art in Vote 378.
- H Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1951-52, bonds so held in respect of the Indian Affairs Branch amounted to \$52,500.
- I This account is credited with unclaimed wages due employees of contractors operating on a cost plus basis, pending claims therefor.
- J Under authority of the Family Allowances Act, c. 40, 1944, as amended, and P.C. 5093, dated August 3, 1945, family allowances for certain eligible Indian children are paid to the Indian Affairs Branch of this Department to be disbursed by that Branch on behalf of each child in respect of whom the allowance is paid. Disbursements represent payments to traders who have furnished, under the direction of the Branch, supplies to the value of such allowances to the Indian families concerned.
- K This account represented deposits received from interested organizations or relatives, to provide for repatriation and relief of Canadian Nationals Outside of Canada. The balance was disposed of by refund to the depositors or transfer to Revenue, Special Receipts—Refunds of Previous Years' War, Demobilization and Reconversion Expenditures.

- L All cheques except those drawn against Open Accounts which remain undelivered six months subsequent to date of issue are credited to this account.
- M This account represents deposits of cash or bonds collected under the Immigration Act and held in suspense pending final disposal either by refund to the original depositor or forfeiture to the Government. Bonds amounting to \$7,500 held in the custody of the Minister of Finance in this respect are not included in the balance.
- N Fines collected under the Immigration Act and other miscellaneous deposits are credited to this account pending final disposition.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	10,037 47	15,670 20
Previous Years—Collectible	980 90	1,843 54
—Uncollectible	182,079 61	190,254 72
	<u>\$ 193,097 98</u>	<u>\$ 207,768 46</u>

Items of \$1,000 or over in Previous Years—Uncollectible:—

Citizenship:

Clerks of the following Courts: Circuit Court, Montreal, \$52,158.29; General Sessions of the Peace, Toronto, \$62,480.25; District Court, Port Arthur, \$4,740; County Court, Winnipeg, \$6,770.06; Supreme Court, Calgary, \$3,735; Supreme Court, Edmonton, \$31,530.94; District Court, Wetaskiwin, \$1,445; County Court, Vancouver, \$15,300.

Indian Affairs Branch:

M. G. MacKenzie, \$1,432.58.

Items totalling \$48,142.32, of which \$20,945.18 was for the Indian Affairs Branch and \$27,197.14 (not previously listed) for the Immigration Branch were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENTAL ADMINISTRATION

Salaried employees receiving \$5,000 or over

	Salary rate		Travelling expenses		Salary rate		Travelling expenses
Fortier, L., Deputy				Cory, W.M.	7,200 00		
Minister	\$ 13,500 00	\$	1,066 61	Levy, J. G.	5,472 00		
Bethune, W.C. ...	5,880 00			Reid, E. B.	6,000 00		
Boucher, J.	5,540 00		2,581 33†				

†Including \$1,258.45 charged to Department of Labour, Vote 190.

CITIZENSHIP

Salaried employees receiving \$5,000 or over

	Salary rate		Salary rate
Deziel, P. \$	5,940 00	Duggan, J. E.	6,480 00
(including term- inable allowance, \$400)		Foulds, F.	6,860 00

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Black, W. G. \$	1,286 24	Haugan, W. M. ..	3,169 28	Kaye, V. J.	740 62
Charbonneau, L. ..	686 97	Hayward, C.	2,774 82	Sharp, J.	1,388 74

IMMIGRATION BRANCH

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, O. G. \$	5,100 00		Hunter, L. M.	5,140 00	1,747 86
Adamson, A. D.	5,060 00		Langlais, J. M.	5,060 00	
Baldwin, P. T.	6,900 00		McDonell, D. N.	5,540 00	
Baskerville, W. R.	5,540 00		McFarlane, J. D.	6,480 00	1,396 25
Benoit, G. R. G.	6,900 00	\$ 2,181 13	McFaul, W. A.	5,540 00	917 64
Boily, S.	6,480 00	1,629 53	McGinnis, L. J.	5,880 00	922 18
Christie, A. G.	5,060 00		Monroe, R. N.	6,060 00	1,111 77
Cliche, L. P.	5,140 00	2,609 79	Paul, J. A.	6,900 00	
		2,197 79			776 90
Cormier, O.	5,940 00	5,544 00**	Peters, H. T.	5,620 00	3,504 00**
		2,487 24†			843 00†
Cotsworth, F. B.	5,820 00		Smith, C. E. S.	9,500 00	5,131 03†
		687 85*	Stirling, I. R.	6,300 00	
Cumming, L. G.	6,560 00	2,808 00**	Todd, G. F.	5,060 00	
		2,670 36†	Wallace, C. C.	5,220 00	2,400 00**
Delagrave, P.	5,880 00	1,950 47			1,280 25
Grant, H. M.	5,800 00		Winter, R. M.	5,540 00	

*Removal expenses.

†Including \$1,126.75 charged to Department of Labour, Vote 190.

**Living allowance, annual rate.

‡Other allowances while posted abroad.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Alton, J. W. \$	2,007 75	Boivin, L. P. H. ..	1,488 34	Buchanan, W. H. .	936 59
Anthony, R. E.	511 57	Bonner, J.	{ 2,249 11	Burns, T. R.	3,552 55
Attwell, A. A.	577 32		{ 617 58*	Canavan, R. P. ...	3,162 84
Barber, H. C.	1,853 42	Bouchard J. M. ..	1,044 91	Cardwell, J. E. ...	2,974 65
Barson, L. C.	610 95	Bragg, F. H.	2,820 34	Carter, L. M.	1,420 86
Bates, J. N.	1,764 57	Bridge, G. S.	947 86	Casselmann, R. M.	{ 1,263 04
Beaton, N. W.	1,463 90	Brooks, C. R.	1,188 29		{ 598 70*
Beaudoin, J. A. E.	2,932 79	Brown, D. E.	1,868 15	Caza, V. B.	723 15
Beaupre, J. H. G. .	2,361 93	Brown, D. G.	2,307 81	Cazes, J. A.	1,890 71
Beech, J. D.	957 91	Brunet, R.	5,568 78	Chapman, G.	793 98
Bethune, R. C.	1,380 68	Bryans, W. H.	1,355 36	Chevrier, L. A. ...	3,602 65
Bird, P. W.	3,515 21	Buchanan, J. E. ..	838 05	Chisholm, V. F. ..	1,803 10
Blue, J. D.	3,367 15			Cianci, J. A.	2,041 80

Travelling
expenses

Code, A. C.	1,073 70
Coletto, L. N.	2,991 71
Cooke, M. S.	2,878 17
Cote, R.	{ 1,419 27
	{ 652 64*
Coutu, C. I.	3,126 36
Coxford, W. C.	1,160 80
Crosman, F. C.	2,019 13
Curry, R. J.	1,553 80
Date, H. B.	1,830 65
Davidson, K. M.	2,880 36
Delaney, Q. J.	551 62
Demers, H. B.	2,090 82
Derick, H. R.	1,400 27
Dick, G. J.	1,089 77*
Dickman, W. J. ..	690 68*
Dube, A. L.	1,165 50
Dube, R. A. H.	1,169 35
Dulieu, C. C.	{ 1,749 25
	{ 630 66*
Duncan, R. E.	1,172 17
Empson, S. N.	2,040 99
Ewen, A. A.	622 65*
Fairley, T. N.	2,048 76
Faron, H.	1,503 06
Fenton, H. J.	882 26
Findlay, A. J.	1,053 28
Fitzsimmons, G. W.	2,839 24
Flower, L.	3,494 33
Foley, A. B.	3,007 46
Foran, W. H.	635 20
Forbes, J. E.	683 48*
Fortin, J. P. I. ..	{ 1,634 03
	{ 1,516 28*
Fraser, H. J.	1,803 63
Fraser, W. J.	687 96
Fry, D. H.	{ 591 02
	{ 1,299 42*
Fryer, R. F.	1,668 52*
Gaudry, M. T. L. .	1,647 96
Goyer, A.	817 52
Green, C. N.	1,217 06
Gravatt, A. H. ...	1,769 78
Groombridge, J. A.	2,437 41
Gruer, W. D.	560 66
Gunn, S. E.	{ 956 00
	{ 1,345 71*
Hackett, J.	586 23*
Hall, W. E.	754 85
Harder, J. N.	3,816 81
Harding, H.	553 03
Harris, A. K.	1,795 75
Haselden, F.	3,152 22
Heatherington, D.	{ 615 00
	{ 1,073 49*
Hebert, J.	872 40
Henderson, J.	2,512 70
Holcomb, W. H. ...	3,577 42
Holm, C. V.	{ 1,084 29
	{ 1,128 14*
Horan, V. L.	2,552 05

Travelling
expenses

Humphries, G. W.	788 13
Hunter, L. M.	1,747 86
Hunter, R.	849 43*
Hutchison, D.	1,254 92
Ihme, J. M.	{ 3,216 50
	{ 318 51*
Irving, G. P.	541 90
Irving, L. G.	934 60
Jean, H. J.	866 70
Jodoin, J. I.	1,000 58
Johnson, S. J.	1,221 01
Jones, C. L.	1,785 29
Kenyon, F. B.	2,930 89
Klassen, J.	3,741 59
Knowles, J. M.	677 85
Koransky, G.	4,141 54
Kuhn, G. H.	560 11
Kyle, L. G.	1,880 35
Lalonde, D. J.	509 56
Lambert, G.	1,071 68
Landry, J. A. M. .	900 76
Laverdure, L.	504 27
Lavoie, N. J. B. .	1,560 13
Lawlor, V.	2,909 74
Lefebvre, J. L. R. .	1,271 40
Leger, E. H.	3,208 16
Lehane, M. I.	624 36
Logan, H. M.	2,266 84
Logel, G. A.	1,101 17
Love, G.	3,101 22
MacDonald, I. C. .	1,499 62
MacDougall, R. G.	1,328 06*
MacLeod, D. E. ...	1,870 62
MacMillan, H.	1,282 66
MacPherson, J.	528 15
Makechak, H.	2,291 01
Manning, E.	591 56
Mansfield, H.	571 05
Martin, V.	510 25
Martineau, R.	1,068 29
Massey, N. W.	1,412 01
Mayor, J.	1,108 34
McCarthy, J. T. ...	795 00
McCulloch, W. C. .	3,003 70
McDowell, W. H. .	1,331 15
McEachern, L. B. .	1,379 31
McKay, G. T.	2,893 87
McLeod, J.	1,346 11
Merrick, H. B.	2,389 87
Milburn, D.	1,982 07
Miller, W. J.	1,598 57
Morley, R. H.	1,054 45
Morrison, A. G. ...	1,367 71
Mossop, J. W.	2,367 23
Murphy, R. J.	635 81*
Napier, J.	669 88
Naylor, A.	3,052 30
Neville, W. L.	568 12*
Nicol, W. J.	1,992 62
Nightingale, T. E. .	873 82
Nixon, C. M.	1,949 81
Norman, F.	2,103 01

Travelling
expenses

O'Brien, T. J.	3,309 32
O'Byrne, H.	1,098 42
Overs, R. G.	926 80
Parent, L.	962 71
Park, J. D.	641 50
Parker, H. C.	1,278 44*
Patton, A. M.	1,037 07*
Pearce, W. D.	2,012 71
Petersen, A. O.	2,605 21
Peterson, C. J.	782 54
Phillips, N. B.	714 38
Picard, M. R.	1,469 12*
Poirier, M.	6,368 38
Potvin, J. B.	797 49
Quinn, P. E.	1,252 25*
Racicot, E. H.	945 13
Reid, E.	1,945 48
Ritchie, W. G.	1,654 64
Robillard, J. R.	2,121 30
Ross, J. L.	{ 724 43
	{ 1,672 44*
Sainsbury, H. W. .	2,617 22
St. Vincent, L. R. .	2,843 05
Sauve, F.	660 79
Saylor, H. O.	2,250 45
Schnurr, J. L.	2,652 87
Sedman, F. H.	2,793 75
Sharp, F.	895 08
Shelton, T. G.	1,342 99
Shepherd, C. W. .	596 15
Sillet, E. A.	1,146 42
Sinton, W. R.	2,745 72
Smith, C. C.	1,709 55
Souaillard, H.	977 94
Stafford, F.	2,329 24
Stewart, R. M.	909 28
Stuart, K. W.	726 00
Suckling, A. H. ...	677 38
Taraska, A. V.	2,934 42
Taylor, A. W.	2,781 23
Thomas, M. S. H. .	735 20
Thomson, H. W. P. .	2,127 25
Tiefenback, J. W. .	758 13*
Tillotson, M.	1,464 82
Timmins, E.	1,178 55
Torrens, R. C.	2,265 45
Trenaman, A. M. .	3,765 98
Troy, F. O.	930 35
Troy, J. A.	512 57
Vince, H. A.	1,613 36
Vinette, J. J.	2,397 08
Walker, A. J.	2,650 03
Wellsman, J.	1,927 07
West, R. A.	3,082 26
Westover, J. H. ...	686 15
Whinney, E.	1,476 74
White, A. A.	1,649 81
Wick, R. D.	601 74
Williams, E. J.	1,601 42
Wray, M. N.	869 60
Young, E.	2,546 03
Young, J. Y.	2,183 98

*Removal expenses.

INDIAN AFFAIRS BRANCH

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacKay, D. M.,			Jones, H. M.	5,800 00	
Director	\$ 9,000 00	\$ 893 57	Kehoe, F. J.	5,260 00	
Acland, E.	5,540 00		MacInnes, T. R. L. ...	6,860 00	
Allan, D. J.	7,160 00		Matters, F.	5,180 00	3,226 19
Armstrong, G.	5,140 00		McCrimmon, M.	5,540 00	
Armstrong, M. E.	5,260 00		Morris, J. E.	5,620 00	3,626 32
Arneil, W. S.	6,200 00	1,021 69	Ostrander, J. P. B.	5,620 00	732 26
Boulter, J. H.	5,900 00		Patrick, G.	5,540 00	
Brown, L. L.	5,540 00	708 66	Phelan, P. N. L.	5,800 00	863 15
Buck, C. H.	6,900 00		Pratt, W. J. F.	6,170 00	
Burk, J. G.	5,129 00†	1,752 80	Randle, E. P.	5,980 00†	
Conn, H. R.	5,880 00	2,788 96	Stanton, J. A.	5,780 00	
Davis, R. S.	5,620 00	1,244 61	Wickwire, L. H.	5,920 00	
Gooderham, G. H.	5,620 00		Young, A. G.	5,900 00	

†Including cash allowance in lieu of accommodation.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adams, E. A.	\$ 1,173 06	Fournier, C.	3,309 14	Mingay, H. G.	3,710 70
Albinson, A. H.	2,030 43	Galibois, E. J.	954 74	Minnis, J. D.	1,686 66
Allan, J. S.	1,392 89	Gauthier, H.	989 92	Monk, G.	506 00
Anderson, W. A.	1,138 58	Gillis, E. F.	879 84	Montour, R. J.	1,112 08
Anfield, F. E.	906 50	Gowans, W.	835 86	Moore, R. H.	937 15
Arsenault, E.	865 63	Hall, F.	1,027 79	Morisset, L.	2,027 70
Baker, R.	1,603 69	Hare, C. M.	604 07	Morrison, D. N.	789 16
Balderson, K. L. ...	1,179 51*	Harvey, J.	1,069 48	Nadeau, C. R.	1,607 13
Barker, S. G.	1,595 60	Henson, P. P.	645 14	Oddson, A.	782 44
Bartlett, J. R.	2,141 97	Heseltine, H. M.	888 62	O'Neill, J.	612 49
Battle, R. F.	1,351 54	Hett, D. M.	606 03	Paterson, E. H.	1,642 39
Bell, J. R.	3,293 53	Hill, J. C.	649 47	Paterson, N.	2,264 59
Bonnah, T. L.	1,058 41	Holloway, P.	537 51	Payne, M. S.	667 59
Boudreau, G.	704 98	Hunter, D. P.	2,260 98	Pruden, W. P.	586 22
Bowen, G. J.	1,658 43	Hunter, L. C.	1,341 25	Racicot, F.	2,207 74
Bowerman, W. A. ...	568 80	Jackson, Q. P.	976 46*	Rayson, J.	610 70
Boys, J. V.	988 93*	Johnston, C. R.	684 33	Reader, P. B.	1,616 26
Brisebois, F. X. L. ...	1,326 85	Jones, E. S.	1,163 89	Rice, H. C.	1,013 44
Brown, K. R.	711 56	Kendall, R.	1,226 49	Robertson, E. A.	732 84
Bryce, J.	600 42	Kennedy, G. E.	1,684 68	Seymour, D. L.	1,418 85
Cassie, D. R.	1,127 85	Kirkby, I. F.	1,534 65	Smitheram, H. A.	601 99
Christie, W.	604 69	Krawchuk, M.	930 82	Snow, A. T.	807 30
Clark, C. A. F.	541 94	Lamothe, J. R.	1,004 80	Spence, S.	597 15
Clark, F. A.	1,176 10	Lariviere, H.	1,746 69	Stanton, J. H.	648 11
Clench, B. G.	810 90	Laurence, R. P. G. ...	1,187 07	Stewart, J. W.	718 56
Cochran, L.	722 63	Lockhart, J. F.	991 78	Swartman, G.	1,370 61
Conrad, E. N.	878 04	Lyons, W. J.	527 38	Sylvestre, C.	682 11
Coplick, W. I.	1,943 55	MacDonald, H. J.	730 82	Taylor, H. E.	797 03
Cousineau, J. B.	1,025 35	MacPherson, J. D. ...	990 12	Todd, M. S.	1,012 15
D'Astous, J.	2,114 16	Marleau, J. A.	897 15	Waite, J.	938 52
Davey, R. F.	1,701 11	Martin, R. M.	1,964 35	Waller, L. G. P.	2,976 82
Davis, J. A.	1,618 88	Martins, H.	1,137 20	Ward, L. D.	633 31
Doucet, A. J.	{ 729 93	McCracken, M. W. ...	805 71	Warden, J. T.	793 28
	{ 653 44*	McGregor, W. J. ...	1,308 49	Watkins, W. N.	683 50
Eklund, R. I.	2,102 29	McGuire, W. J.	654 37	Watt, P. H.	1,568 31
Findlay, J. A.	1,159 63	McKinnon, F. B.	1,943 95	Whitney, J. L.	1,063 56
Finsand, O. A.	549 63	McLeod, N. J.	1,093 53	Williams, L. M.	1,385 76
Fortin, B.	1,924 94	Meek, R. J.	917 20		

*Removal expenses.

NATIONAL GALLERY OF CANADA

Salaried employees receiving \$5,000 or over

	Salary rate		Salary rate
Hubbard, R. H.	\$ 5,920 00	McCurry, H. O.	\$ 7,800 00

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

CITIZENSHIP

Government of Canada—National Film Board, \$15,942.70, Department of Public Printing and Stationery, \$145,482.86.

IMMIGRATION BRANCH

Bell Telephone Company of Canada, Montreal, \$29,811.76; H. E. Burgess and Company, Halifax, \$24,519.49; Government of Canada—Department of External Affairs, \$14,690.49, National Film Board, \$19,712.67, Post Office Department, \$28,561.35, Department of Public Printing and Stationery, \$280,995.93; Canada Packers Ltd., Montreal, \$20,189.02; Canadian National Railways, Montreal, \$48,721.07; Canadian National Telegraphs, Montreal, \$10,655.19; Canadian Pacific Railway Company, Montreal, \$45,132.82; Canadian Pacific Telegraphs, Montreal, \$10,167.97; Carriere and Goulet, Quebec, \$24,593.84; Central Mortgage and Housing Corporation, Hamilton, Ont., \$32,813.36; Emile Cote, Engr., Ville Montmorency, Que., \$12,164.31; L. Goudy, \$11,548.36; Laiterie Laval, Engr., Quebec, \$18,122.42; P. Marples, Winnipeg, \$27,844.21; Marche Meunier, Montreal, \$13,741.12; J. A. Pouliot, Quebec, \$14,152.14; Mrs. G. E. Scott, \$13,655.10; R. B. Seeton and Co. Ltd., Halifax, \$23,924.25; Trans-Canada Air Lines, \$1,520,258.52; Young Women's Christian Association, Hamilton, Ont., \$30,498.50.

INDIAN AFFAIRS BRANCH

G. H. Adomeit & Co., Smithers, B.C., \$42,677.19; Albert & McCaffery Ltd., Prince Rupert, B.C., \$21,493.33; Province of Alberta, \$11,929.61; Edgar D. Allain, Neguac, N.B., \$11,504.21; H. Annala & S. Hakala, Port Arthur, Ont., \$28,665; D. P. Arsenault & Sons, Newcastle, N.B., \$10,534.44; J. H. Ashdown Hardware Co., Ltd., Winnipeg, \$25,062.53; Atlantic Trading Co., Restigouche, Que., \$17,522.22; Atlas Construction Ltd., Kamloops, B.C., \$12,352.49; A. Banville, St. Pierre, Man., \$34,562.76; Paul Beaulieu, Maniwaki, Que., \$12,874.46; Beaver Lumber Co., Winnipeg, \$31,413.15; B. G. L. Engineers & Builders Ltd., Montreal, \$28,807.60; Bennett & White Construction Co., Ltd., Vancouver, \$121,109.60; Blair Iron Works Ltd., New Westminster, B.C., \$13,369; Bond Construction Co., Ltd., Edmonton, \$11,336; Bovil & Hann, Smithers, B.C., \$24,639.63; Bowman's Lumber Yard, Vanderhoof, B.C., \$13,901.73; The British American Oil Co., Ltd., Toronto, \$13,586.70; Province of British Columbia \$23,669.02; British Columbia Packers Ltd., Vancouver, \$10,425.25; George Burchill & Son, South Nelson, N.B., \$14,211.11; Burns & Co., Ltd., Calgary, Alta., \$24,957.79; A. F. Byers Construction Co., Ltd., Montreal, \$11,420; Campbell River School District No. 72, Campbell River, B.C., \$23,076; Government of Canada—Northern Transportation Company (1947) Limited, \$20,213, Department of Public Printing and Stationery, \$208,712.95; Canadian Cottons Ltd., Montreal, \$18,961.45; Canadian Fairbanks Morse Co., Ltd., Montreal, \$28,278.53; Canadian Johns-Manville Co., Ltd., Toronto, \$13,333.22; Canadian National Railways, Montreal, \$13,110.58; Canadian Wood Pipe & Tanks, Ltd., Vancouver, \$11,140.95; Central Northern Airways, Winnipeg, \$10,652.27; Geo. A. Christie, R.R. No. 2, Fredericton, \$13,027.50; Clifton Construction Co., Spiritwood, Sask., \$13,550; Community Store, Lennox Island, P.E.I., \$26,274.54; The Community Store, Miacmac, N.S., \$24,258.95; J. H. Connor & Son, Ottawa, \$19,509.07; La Corporation Episcopale C.R. de Grouard, McLennan, Alta., \$12,048.06; Anselme Cote & Fils Ltd., Rimouski, Que., \$15,907.76; Cowichan Housing Ltd., Duncan, B.C., \$29,453.13; Dawson & Hall Ltd., Vancouver, \$16,456; Dominion Lumber & Fuel Co., Winnipeg, \$11,183.34; Dominion Textile Co., Montreal, \$21,016.51; T. Eaton Co., Ltd., Toronto, \$49,891.28; Edmonton Butchers' & Packers' Supplies, Edmonton, \$17,894.22; Emery Brothers, Flin Flon, Man., \$58,341.50; Eskasoni Community Store, Eskasoni, N.S., \$34,728.06; Forano Ltd., Plessisville, Que., \$12,519.62; Fountain & Corner, Beaverton, Ont., \$45,766.72; Kathleen Fraser, Rexton, N.B., \$14,763.74; Joseph Gabriel, Vernon, B.C., \$16,338.38; Gray & Banks, Bailieboro, Ont., \$20,033.10; Greenall Brothers, South Burnaby, B.C., \$69,513.91; Haida Co-operative Association, Massett, B.C., \$10,594.66; Hasler Bros. Ltd., Kamloops, B.C., \$14,398.06; J. Holterman, Quinton, Sask., \$25,044.12; Hudson's Bay Co., Winnipeg, \$347,910.79; Imperial Oil Ltd., Toronto, \$86,289.78; Indian Mission School, Whitehorse, Y.T., \$42,145.35; Johnson Transport Ltd., Ilford, Man., \$15,510.24; Kinderwater

& Bue, Fort St. John, B.C., \$38,980.50; John R. Lenehan, Woodstock, N.B., \$21,637.26; Harvey Lunam Construction Co., Regina, \$151,398.90; MacDonald & MacIsaac, Judique North, N.S., \$20,275.20; George Maloney, Mingan, Que., \$10,804.19; Province of Manitoba, \$23,068.75; Marshall Wells Hardware Ltd., Winnipeg, \$19,359.18; McKinty & Sons, Victoria, \$12,036.92; Mistassiny Trading Co., Mistassiny Post, Que., \$29,133.03; Monarch Lumber Co., Winnipeg, \$40,862.23; Province of Newfoundland, \$15,922.73; W. E. Noffke, Ottawa, \$16,602.59; Northwest Construction Ltd., Prince Rupert, B.C., \$43,332.50; Park-Hannesson Ltd., Winnipeg, \$55,676.31; Philpott, Eviatt & Co., Prince Rupert, B.C., \$16,412.43; Port Alberni Home Builders Ltd., Port Alberni, B.C., \$48,717.31; Precision Housing Co., Ltd., Vancouver, \$13,466.26; Geo. R. Prowse Range Co., Ltd., Montreal, \$14,294.50; Quatsino School District No. 74, Port Alice, B.C., \$25,549.86; Reliance Lumber Co., Vancouver, \$32,067.89; St. Paul Foundry Ltd., St. Paul, Alta., \$12,572.94; Schultz Construction Ltd., Brantford Ont., \$43,822.40; Taylor & Drury Ltd., Whitehorse, Y.T., \$10,775.89; Taylor Sand & Gravel Co., Ltd., Gleichen, Alta., \$87,772.50; Lucien Tremblay, Portneuf, Que., \$69,973.43; Tri-Bec Incorporated, Quebec, \$14,663.22; Turner Contracting Co., Ltd., Port Alberni, B.C., \$34,850.42; Vilas Furniture Co., Ltd., Cowansville, Que., \$25,756.64; Waterman-Waterbury Mfg. Co., Ltd., Regina, \$15,433.51; Western Grocers Ltd., Winnipeg, \$14,867.68; George Weston Ltd., Toronto, \$30,419.16; Winslow & Son, North Battleford, Sask., \$45,118.45.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	8,034,378 00	8,069,916 24	6,934,713 73
(2) Civilian Allowances	387,442 00	367,793 23	192,630 15
(3) Professional and Special Services	2,898,445 00	2,791,982 62	2,638,863 82
(4) Travelling and Removal Expenses	919,967 00	776,036 60	696,237 99
(5) Freight, Express and Cartage	85,305 00	81,492 28	72,287 41
(6) Postage	78,365 00	91,684 54	54,693 17
(8) Telephones, Telegrams and other Communication Services	98,500 00	132,725 95	94,389 68
(9) Printing of Departmental Reports and Other Publications	241,659 00	218,376 40	130,889 93
(10) Films, Displays, Broadcasting, Advertising, etc. ...	154,525 00	46,734 19	14,324 94
(11) Office Stationery, Supplies, Equipment and Furnishings	537,335 00	555,278 17	526,938 56
(12) Materials and Supplies	2,220,420 00	2,014,913 03	1,760,381 92
Building and Works, including Land—			
(13) Acquisition and Construction	4,054,192 00	2,590,384 31	3,385,445 49
(14) Repairs and Upkeep	1,020,795 00	803,061 26	976,216 57
(15) Rentals	121,580 00	76,547 86	64,929 08
Equipment—			
(16) Acquisition and Construction	675,865 00	555,679 05	614,243 57
(17) Repairs and Upkeep	146,720 00	170,708 11	179,765 94
(19) Municipal and Public Utility Services	41,420 00	43,487 21	31,061 08
(20) Grants, Subsidies, etc., Not included Elsewhere			
Payments to Trans-Canada Airlines	1,536,437 00	1,511,504 61	345,131 48*
Sundries	275,650 00	238,217 51	250,472 08
	1,812,087 00	1,749,722 12	595,603 56
(21) Pensions, Superannuation and other Benefits	6,563 66	6,455 80	2,091 46
(22) All other Expenditures (other than Special Categories)	1,179,634 59	1,164,233 43	1,028,676 75
SPECIAL CATEGORIES			
(26) Old Age Pensions and Pensions to the Blind	1,350,000 00	933,575 49	1,016,752 00
Total	\$ 26,065,198 25	\$ 23,240,787 89	\$ 21,011,136 80

*Payments for the last four months of the fiscal year only.

Appendix

INDIAN TRUST FUNDS

Statement of Receipts and Disbursements for year ended March 31, 1952

CAPITAL ACCOUNTS

Balance, April 1, 1951		15,103,947 68
Receipts—		
Land sales, principal	498,783 00	
Timber dues	663,377 97	
Loan repayments	52,427 06	
Lumber sales	24,336 57	
Gravel dues	59,734 03	
Oil royalties	259,526 81	
Oil bonus adjustment (contra)	568,578 07	
Miscellaneous	102,637 10	
		<u>2,229,400 61</u>
		17,333,348 29
Disbursements—		
Cash distribution of timber dues, etc.	185,817 86	
Enfranchisements	125,567 46	
Loans	65,885 77	
Repairs and construction	238,800 28	
Timber fire protection	3,494 95	
Miscellaneous	130,420 27	
		<u>749,986 59</u>
Balance, March 31, 1952		<u>\$ 16,583,361 70</u>

REVENUE ACCOUNT

Balance, April 1, 1951		5,128,981 88
Receipts—		
Interest from Government	1,001,682 13	
Rentals, etc.	1,120,613 28	
Interest on land sales	5,324 43	
Savings deposits and proceeds of estates	162,862 82	
Loan repayments	6,740 24	
Miscellaneous, including fines, sales of handicraft, road subsidies, fur projects, etc.	1,146,129 88	
		<u>3,443,352 78</u>
		8,572,334 66
Disbursements—		
Cash distribution of rentals, interest, etc.	1,068,301 53	
Relief, hospital and medical fees	460,232 99	
Savings withdrawals and estate settlements	160,568 41	
Road repairs	99,499 63	
Farm implements and repairs, seed grain, feed and live stock	446,931 51	
Miscellaneous, including expenses re fines, handicraft, fur project	992,549 13	
Oil bonus adjustment (contra)	568,578 07	
		<u>3,796,661 27</u>
Balance, March 31, 1952		<u>\$ 4,775,673 39</u>

In addition to the cash balance in the Funds, \$89,619.74 is owing on land sale agreements, \$164,051.74 on account of Band loans and \$5,763.68 on timber sales. Current rental leases, if payments are made as they mature, should produce \$3,914,575.10.

The above accounts represent 512 Band accounts, each of which is a separate trust. All administration expenses are charged to parliamentary appropriations.

1951-52
PUBLIC ACCOUNTS

PART II
D

CIVIL SERVICE COMMISSION

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

CIVIL SERVICE COMMISSION

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
D-2	Stat.	Salaries of the Civil Service Commissioners..	26,000 00	26,000 00	26,000 00
D-2	75) 679)	*Salaries and Contingencies of the Commission	1,674,586 00	1,665,144 56	1,553,616 82
GENERAL					
D-2	Stat.	Gratuities to families of deceased employees..	518 32	518 32	702 00
Total.....			\$ 1,701,104 32	\$ 1,691,662 88	\$ 1,580,318 82

* Complete title is shown in the following details.

Salaries of the Civil Service Commissioners, Civil Service Act, c. 22, R.S. as amended (1) \$ 26,000 00

Salaries authorized by the above Act as amended by c. 53, 1947, were supplemented by the amounts authorized by Vote 75. The names and annual salary rates of the Commissioners are shown in the general salary list at the end of this section.

Votes 75 and 679 Salaries and Contingencies of the Commission, including the Chairman of the Civil Service Commission and two Civil Service Commissioners at \$2,000 each, additional to Chapter 53, Statutes of 1947 and to provide for continuance in office of C. H. Bland as Chairman of the Civil Service Commission from September 6, 1951, to March 31, 1953, the date of expiry of the term of ten years for which he was last appointed

		Estimates	Allotments	Expenditures
	Salaries	(1) 1,466,236 00	1,468,236 00	1,463,479 35
	Allowances	(2)	1,000 00	958 21
A	Professional and Special Services.....	(4) 20,000 00	19,500 00	19,134 91
	Travelling and Removal Expenses	(5) 56,000 00	49,300 00	47,064 21
	Freight, Express and Cartage.....	(6) 1,200 00	2,200 00	1,776 16
	Postage	(7) 5,000 00	5,000 00	4,901 47
	Telephones and Telegrams.....	(8) 7,000 00	11,000 00	10,442 48
	Printing of Departmental Reports and other Publications	(9) 600 00	650 00	648 80
B	Advertising	(10) 35,000 00	33,000 00	32,912 51
	Stationery and Other Office Supplies and Equipment..	(11) 77,000 00	77,150 00	77,054 68
	Rental of Space for Examinations.....	(15) 3,500 00	4,500 00	4,167 98
	Memberships in Personnel Organizations.....	(20) 600 00	600 00	473 38
	Unemployment Insurance Contributions.....	(21) 50 00	50 00	37 99
	Sundries	(22) 2,400 00	2,400 00	2,092 34
		\$1,674,586 00	\$1,674,586 00	\$1,665,144 56

A Fees of presiding and assisting examiners, at \$15 and \$8 per day respectively, were \$14,695.02.
B Included payments of \$76,955.53 to the Department of Public Printing and Stationery.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. (21) \$ 518 32

REVENUES

Comparative Summary

	<u>1951-52</u>	<u>1950-51</u>
Ordinary Revenue—		
Refunds of Previous Years' Expenditure.....	98	29 17
Miscellaneous	54	
Total Ordinary	<u>1 52</u>	<u>29 17</u>
Special Receipts—		
Refund of Previous Years' War, Demobilization and Reconversion Expenditures		2 28
Grand Total	<u>\$ 1 52</u>	<u>\$ 31 45</u>

Certified correct.

C. H. BLAND,
Chairman, Civil Service Commission.

OPEN ACCOUNTS

NOTE.—Title in heavy type and sub-title below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	<u>Cr. Balance</u> <u>Mar. 31, 1951</u>	<u>Debit</u>	<u>Credit</u>	<u>Cr. Balance</u> <u>Mar. 31, 1952</u>
Sundry Suspense Accounts				
Miscellaneous—				
Unclaimed Cheques Suspense—Civil Service				
Commission	\$ 7 00			\$ 7 00

All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue, are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	<u>March 31,</u> <u>1952</u>	<u>March 31,</u> <u>1951</u>
Previous Years-Uncollectible	nil	\$ 18 16

Items totalling \$102.84, including \$84.68 not previously listed, were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
Bland, C. H., Chairman...	\$ 13,500 00	\$ 763 20	Harcourt, J. Y.....	5,460 00	
Boudreau, A. J., Commis- sioner	11,000 00		Jackson, G. T.....	8,000 00	
Nelson, S. G., Commis- sioner	11,000 00		Lefebvre, J. O. A.....	6,900 00	706 72
Alexander, E. D.....	5,920 00	1,382 03	Leger, R. W.....	5,580 00	
Arnold, H. N.....	5,920 00	741 81	Ley, W. H.....	5,920 00	
Ault, O. E.....	8,000 00	958 21†	Lizotte, J. A.....	6,340 00	
Beaudry, J. G.....	5,640 00	811 61	Lochnan, C. J.	6,270 00	
Blackburn, G. A.....	6,100 00		(including terminable allowance, \$350)		
Boudreau, C. A.....	5,020 00		Maclean, M. M.....	5,120 00	
Brook, T. J.....	5,020 00		Maisonneuve, J. P.....	5,020 00	
Cameron, J. R.....	5,260 00		McNaughton, H. R.....	6,480 00	
Creighton, L. F.....	6,520 00		Moffit, L. W.....	5,580 00	
Dawe, F. J.....	5,580 00		Munro, M. A.....	5,140 00	
DeSalaberry, C. M.....	5,320 00	860 20	Murray, J. A.....	6,900 00	
Dungan, W.....	5,920 00		O'Keefe, G. P.....	5,920 00	
Farquharson, J. R.....	5,260 00		Parent, J. L. A.....	5,260 00	
Field, H. H.....	5,920 00	500 90	Patterson, C. R.....	5,020 00	1,153 70
Gardner, C. J.....	6,900 00		Perry, W. E.....	5,320 00	
Garrett, C. E.....	6,220 00		Powers, P. R.....	5,580 00	
Gauthier, G. E.....	6,300 00	1,424 60	Russell, A. E.....	6,560 00	
Gosselin, R.....	6,480 00		Scobie, K. R. J.....	6,340 00	
Gow, D. J. S.....	5,320 00	515 55	Smallwood, L. A.....	6,220 00	
Grant, W. M.....	5,640 00		Smith, G. K.....	5,540 00	
Green, H. A.....	5,260 00		Taber, R. H.....	5,140 00	1,112 46
Grenier, J. L. R.....	5,920 00		Temple, E. R.....	5,020 00	
Guthrie, M. C.....	5,260 00		Turnbull, D. R.....	6,340 00	
			Vinokur, J.	5,020 00	

† Living and representation allowance, January 18 to March 31.

Other salaried employees who received travelling expenses of \$500 or over

<u>Travelling expenses</u>	<u>Travelling expenses</u>	<u>Travelling expenses</u>
Albert, R. H.....\$ 919 44	Hamel, J. M..... 618 98	Powers, T. M..... 1,071 16
Armstrong, R. J. W... 560 69*	Hollingshead, H. C.... 1,355 45	Scammell, E. R..... 801 82
Bardell, R. A..... 1,525 12	Langlois, C. J. R..... 870 80	Smith, J. W..... 542 92
Bell, R. W..... 702 83	Maunder, J. F. C..... 686 20	Smith, R. A..... 1,064 90
Burns, D. M..... 716 82	McSkimmings, J. A... 979 07	Speer, W. D..... 1,100 45
Duncan, W. A..... 1,031 41	Porteous, L. A..... 716 76	Thomas, E. K..... 793 29
Glover, W. W..... 1,311 44		

* Removal expenses.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages.....	1,492,236 00	1,489,479 35	1,372,953 68
(2) Civilian Allowances		958 21	
(4) Professional and Special Services.....	20,000 00	19,134 91	15,173 45
(5) Travelling and Removal Expenses.....	56,000 00	47,064 21	46,440 52
(6) Freight, Express and Cartage.....	1,200 00	1,776 16	1,269 99
(7) Postage	5,000 00	4,901 47	7,452 02
(8) Telephones, Telegrams and other Communication Services.	7,000 00	10,442 48	7,511 54
(9) Printing of Departmental Reports and Other Publications..	600 00	648 89	7,010 84
(10) Films, Displays, Broadcasting, Advertising, etc.....	35,000 00	32,912 51	22,311 39
(11) Office Stationery, Supplies, Equipment and Furnishings....	77,000 00	77,054 68	95,147 20
Buildings and Works including Land—			
(15) Rentals	3,500 00	4,167 98	2,566 90
(20) Grants, Subsidies, etc., Not included Elsewhere.....	600 00	473 38	497 05
(21) Pensions, Superannuation and Other Benefits.....	568 32	556 31	735 68
(22) All Other Expenditures.....	2,400 00	2,092 34	1,248 56
Total	<u>\$1,701,104 32</u>	<u>\$1,691,662 88</u>	<u>\$1,580,318 82</u>

1951-52
PUBLIC ACCOUNTS

PART II
DD

DEPARTMENT OF DEFENCE PRODUCTION

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF DEFENCE PRODUCTION

The Department of Defence Production was established under authority of the Defence Production Act, c. 4, 1951 (1 Sess.) which came into force by proclamation on April 1, 1951. The powers, duties and functions of the Minister are given in the following sections of the Act:

Section 14—The Minister is empowered to acquire, store, maintain and transport and sell, exchange or otherwise dispose of such materials or substances as may be designated by the Governor in Council as essential.

Section 15—The Minister is empowered to:

- (a) buy or otherwise acquire, utilize, store, transport, sell, exchange or otherwise dispose of defence supplies;
- (b) manufacture or otherwise produce, finish, assemble, process, develop, repair, maintain or service defence supplies or manage and operate facilities therefor;
- (c) construct or acquire defence projects and sell, exchange or otherwise dispose of them;
- (d) arrange for the performance of professional or commercial services;
- (e) purchase or otherwise acquire, sell, exchange or otherwise dispose of real or personal property or any interest therein which, in the opinion of the Minister, is or is likely to be necessary or desirable for any of the purposes mentioned in paragraphs (a), (b) or (c);
- (f) make loans or advances to or guarantee repayment of loans or advances made to a person for the purpose of providing assistance for the construction, acquisition, extension or improvement of capital equipment or works by, or to provide working capital for, that person for the manufacture, production, finishing, assembling, processing, development, storage, transportation, repairing, maintenance or servicing of defence supplies or for the construction or operation of defence projects or by way of advance payment on account of or to enable that person to carry out any contract entered into with the Minister under this Act or any defence contract; and
- (g) do all such things as appear to the Minister to be incidental to or necessary or expedient to the matters mentioned in the foregoing provisions of this section or as may be authorized by the Governor in Council with respect to the procurement, construction or disposal of defence supplies or defence projects.

Section 9 (3)—All powers, duties and functions that are vested in or required to be exercised or performed by the Minister of Trade and Commerce by or under any Act, order, regulation, contract, lease or other writing in relation to Canadian Arcsncals Limited, Crown Assets Disposal Corporation, Defence Construction Limited, Polymer Corporation Limited, Eldorado Mining and Refining (1944) Limited (and its subsidiary Northern Transportation Company (1947) Limited) and Canadian Commercial Corporation are transferred to and shall be exercised or performed by the Minister.

The following excerpt from P.C. 1483, March 22, 1951 lists other powers, duties and functions transferred to the Minister of this Department:

His Excellency the Governor General in Council, on the recommendation of the Right Honourable Louis St. Laurent, the Prime Minister, and pursuant to the powers conferred by the Public Service Rearrangement and Transfer of Duties Act, is pleased to transfer and doth hereby transfer, effective April 1, 1951, to the Minister of Defence Production all the powers, duties and functions that are vested in or required to be exercised or performed by the Minister of Trade and Commerce by or under any Act, order, regulation, contract, lease or other writing (other than those relating to any Crown company referred to in subsection three of section nine of The Defence Production Act), and which were immediately prior to January 1, 1946, vested in or required to be exercised by the Minister of Munitions and Supply, such powers, duties and functions having been transferred to the Minister of Trade and Commerce by subparagraph (c) of paragraph (1) of Order in Council P.C. 5700 of 8th December, 1948.

The comparative figures for the previous fiscal year of Revenues and Expenditures, and the balances of certain Open Accounts as at March 31, 1951, in respect of the services transferred as described above are those shown in the 1951 Report under the Department of Trade and Commerce.

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page DD-7, Open Accounts on page DD-8 and Expenditures by Standard Objects on page DD-18.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
DEPARTMENT					
DD-3	76	*Departmental Administration.....	6,000,000 00	5,065,495 70	
	680				
DD-4	77	*To provide capital assistance for the construction, acquisition, extension or improvement of capital equipment or works.....	100,000,000 00	22,190,418 89	
	681				
DD-5	78	To provide for research and development of Jet Engines and Aircraft.....	1,000,000 00	355,000 00	1,293,363 40
DD-6	79	*To provide for the liquidation of contracts.....	200,000 00	51,754 19	249,704 06
DD-6	80	*To authorize the transfer of funds from the Canadian Commercial Corporation Em- ployees' Retirement Fund to the Retirement Fund created by the Civil Service Super- annuation and Retirement Act.....	1 00		
CROWN COMPANIES					
DD-6	81	To provide for expenses incurred by Defence Construction Limited in procuring the construction of defence projects on behalf of the Department of National Defence.....	3,000,000 00	2,808,528 09	500,000 00
		Canadian Arsenal Limited—			
DD-6	82	Administration and Operation.....	3,300,000 00		2,082,674 00
DD-7	83	Construction, Improvements and New Equip- ment.....	1,700,000 00	504,492 16	817,326 00
GENERAL					
DD-7	Stat.	Gratuities to families of deceased employees.....	2,790 00	2,790 00	
Total.....			\$115,202,791 00	\$30,978,479 03	\$ 4,943,067 46

* Complete title is shown in the following details.

DEPARTMENT

Votes 76 and 680 Departmental Administration and payments to Canadian Commercial Corporation and other corporate agencies for services provided in connection with defence purchasing and production

		Estimates	Allotments	Expenditures
	Temporary Assistance	(1) 4,000,000 00	4,000,000 00	3,748,069 65
A	Living Allowances	(2) 300,000 00	300,000 00	261,386 15
B	Professional and Special Services.....	(4) 150,000 00	50,000 00	25,856 66
A	Travelling Expenses	(5) 300,000 00	300,000 00	237,361 10
	Freight, Express and Cartage.....	(6) 25,000 00	25,000 00	10,383 16
	Postage	(7) 200,000 00	100,000 00	25,212 25
	Telephones and Telegrams.....	(8) 200,000 00	200,000 00	171,664 70
	Printing of Departmental Reports and Other Publi- cations	(9) 150,000 00	150,000 00	485 31
	Advertising for Bids, Tenders and Other General Pur- poses	(10) 25,000 00	25,000 00	17,752 63
	Office Stationery, Supplies and Equipment.....	(11) 350,000 00	600,000 00	501,314 99
C	Rental of Office Accommodation.....	(15) 50,000 00	50,000 00	17,084 69
D	Sundries	(22) 250,000 00	200,000 00	48,924 41
		\$6,000,000 00	\$6,000,000 00	\$5,065,495 70

A Expenditures from these allotments include:

Living allowances—G. C. Monture, on loan from the Department of Mines and Technical Surveys, \$2,280 (\$15 per day); S. D. Pierce, on loan from the Department of External Affairs, \$11,033.33 (\$12,000 per annum).

Travelling expenses—J. H. Dickey, Parliamentary Assistant to the Minister of Defence Production, \$20.75; R. Mosher, on loan from Canadian Arsenals, Limited, \$2,060.47.

Travelling or removal expenses of military personnel on loan from the Department of National Defence—
I. H. Deyman, \$561; B. Lake, \$961.19; J. G. MacMillan, \$1,368.54; P. G. McLaren, \$519.06; A. G. Sheffield, \$1,088.99; B. M. Webb, \$839.63.

Travelling and living expenses to employees on loan from Canadian Commercial Corporation—A. E. Annetts, \$6,148.43; J. R. Douglas, \$3,526.68; R. D. MacDonald, \$5,897.46; F. F. Waddell, \$598.79.

Travelling, living and removal expenses and honorariums to officials on loan from industry whose employers are not, in most cases, reimbursed for their salaries—see list on page DD—15.

B Includes the following expenditures: Canadian Corps of Commissionaires, \$2,067.32; consultants' fees and expenses—N. B. Davis, Ottawa, \$3,972.80; James and Buffam, Toronto, \$10,310.40; R. T. Jeffery, Thornhill, Ont., \$5,445.75 and R. A. Robic, Montreal, \$2,500.

C Includes rental of office accommodation, Washington, U.S.A., \$16,228.21.

D Includes expenses of Washington Office, \$36,382.35, comprising installation of air-conditioning, \$17,479.97, electric wiring, \$2,429.92, and heating and utilities, \$3,481.14; renovating and redecorating, \$3,937.52; char services (including supplies and equipment), \$4,842.96; purchase of a motor vehicle, \$1,518.15; miscellaneous, \$2,692.69.

Votes 77 and 681 To provide capital assistance for the construction, acquisition, extension or improvement of capital equipment or works by private contractors engaged in defence contracts, or by Crown Plants operated on a management-fee basis, or by Crown Companies under direction of the Minister of Defence Production, subject to approval of Treasury Board

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Capital Assistance	100,000,000 00		
Contractors—			
Aircraft Industries of Canada Ltd., St. Johns, Que.		42,000 00	
Aviation Electric Ltd., Montreal.....		93,055 00	42,138 25
Bolton Die Co., Windsor, Ont.....		43,240 00	39,554 78
Brunswick-Balke-Collender Co. of Canada Ltd., Toronto			
Canadair Ltd., Montreal.....		181,425 00	44,888 32
Canadian Arsenals Ltd.—		12,601,090 80	1,283,752 94
Long Branch, Ont.....			
Quebec		1,330,000 00	564,569 69
St. Paul l'Ermite, Que.....		2,864,696 00	699,710 85
Valcartier, Que.		1,802,436 78	416,711 87
Valleyfield, Que.		1,132,800 00	431,313 86
Canadian Car and Foundry Co. Ltd., Montreal.....		7,492,500 00	7,470,000 00
Canadian Exploration Ltd., Vancouver.....		1,177,250 00	202,056 57
Canadian General Electric Co. Ltd., Toronto...		1,328,000 00	1,328,000 00*
Canadian Marconi Co. Ltd., Montreal.....		561,200 00	
Canadian Pratt and Whitney Aircraft Co. Ltd., Longueuil, Que.		73,899 00	
Canadian Radio Manufacturing Corporation Ltd., Toronto		7,320,000 00	1,311,098 57
Canadian S.K.F. Co. Ltd., Scarboro, Ont.....		236,424 29	
Canadian Shipbuilding and Engineering Ltd., Kingston, Ont.		750,000 00	
Canadian Steel Improvement Ltd., Etobicoke, Ont.		25,166 87	
Canadian Westinghouse Co. Ltd., Hamilton, Ont.		1,630,399 00	30,427 55
Carriere and MacFesters, Toronto.....		100,000 00	
Chrysler Corporation of Canada Ltd., Windsor, Ont.		15,353 09	3,124 50
		155,598 30	141,230 44

DEPARTMENT OF DEFENCE PRODUCTION

DD-5

	Estimates	Allotments	Expenditures
A Cockshutt Aircraft Ltd., Renfrew, Ont.....	1,313,080 00		515,505 10
Renfrew Machinery Co. Ltd., Renfrew, Ont...	1,160,000 00		1,160,000 00
Cresswell Pomeroy Ltd., Montreal.....	30,000 00		
Dominion Foundries and Steel Ltd., Hamilton, Ont.	35,280 00		
Ferranti Electric Ltd., Toronto.....	50,000 00		33,215 60
Fleet Manufacturing Ltd., Fort Erie, Ont.....	679,275 00		412,926 48
General Motors of Canada Ltd., Oshawa, Ont...	114,240 00		
John Inglis Co. Ltd., Toronto.....	3,000,000 00		2,164,109 85
International Business Machines Ltd., Toronto.	888,057 00		39,263 91
Lucas-Rotax Limited, Dorval, Que.....	2,843,452 00		346,605 49
Modern Tool Works Ltd., Toronto.....	80,000 00		54,402 58
Mueller Ltd., Sarnia, Ont.....	113,200 00		19,218 43
National Cash Register of Canada Ltd., To- ronto	420,493 35		43,533 07
National Steel Car Corporation Ltd., Hamilton, Ont.	113,180 00		85,040 48
Northern Electric Co. Ltd., Belleville, Ont.....	71,913 00		60,468 17
Ontario Hughes-Owens Co. Ltd., Ottawa.....	82,392 65		
Orillia Sheet Metal Manufacturers' Association, Orillia, Ont.	21,750 00		13,803 85
Peacock Brothers Ltd., Montreal.....	1,430,938 00		423,122 28*
Quartz Crystal Mining Corporation of Canada Ltd., Toronto	10,000 00		5,195 20
Rogers Majestic Electronics Ltd., Toronto....	17,651 30		
L. J. R. Sanders Engineering Co. Ltd., Galt, Ont.	31,967 10		7,323 33
Sorel Industries Ltd., Sorel, Que.....	1,627,917 98		889,898 34
Sperry Gyroscope Co. of Canada Ltd., Montreal	2,250,000 00		631,413 34
Standard Aero Engines Ltd., Winnipeg.....	119,537 00		111,915 84
Trenton Steel Works Ltd., Trenton, N.S.....	812,919 93		213,203 33
Tudhope Specialties Ltd., Orillia, Ont.....	57,140 00		
United Steel Corporation Ltd., Welland, Ont...	538,416 03		180,031 68
Weatherhead Co. of Canada Ltd., St. Thomas, Ont.	1,505,284 00		100,529 13
Western Clock Co. Ltd., Peterborough, Ont....	75,000 00		
Miscellaneous—			
Stockpiling of Machine Tools.....	5,916,900 00		1,234,829 10
Overhaul of Machine Tools taken over from Canadian Arsenal Ltd.....	1,140,605 00		401,665 32
Repair of Canal Bridges at Berthierville, Que...	325,000 00		107,743 08
Unallocated by Treasury Board.....	32,167,876 53		
	100,000,000 00	100,000,000 00	23,263,541 17
Less: Transfers to Other Loans and Investments— see Open Accounts further on in this section			
Canadian Exploration Ltd., Vancouver.....			650,000 00*
Peacock Brothers Ltd., Montreal.....			423,122 28*
			1,073,122 28
(13) \$100,000,000 00	\$100,000,000 00	\$ 22,190,418 89	

In all cases where capital assistance was given, the title to the land, buildings, machinery and equipment was vested in the Crown.

A This plant was purchased by the Crown and is being operated by Cockshutt Aircraft Ltd.

Vote 78 To provide for research and development of Jet Engines and Aircraft.. 1,000,000 00
Expenditures..... (22) \$ 355,000 00

This vote was provided for expenditures on a program of research on, and development of jet-propelled transport aircraft which, under an agreement authorized by P.C. 4436, October 31, 1947, is being carried out by A. V. Roe Canada, Limited, Toronto. All payments were made to the company. Payments to date amounted to \$9,648,363.40.

Vote 79 To provide for the liquidation of contracts, including commitments of previous years related to the acquisition of assets operated by the Departments of Munitions and Supply and Reconstruction and Supply or an agency of these Departments; the liquidation of the assets and liabilities of closed Crown Companies and Crown Plants; and for miscellaneous and unforeseen expenses			200,000 00
Expenditures.....	(22)	\$	51,754 19

A distribution of expenditures follows:

Cost in connection with land required for war purposes	2,101 55
Legal fees paid in connection with liquidation of war contracts: M. J. Demers, St. Jean, Que., \$589; R. M. Fielding, Halifax, \$1,751.57; E. G. Gowling, Ottawa, \$2,943.71; R. D. Guy, Winnipeg, \$1,517.25; J. de N. Kennedy, Toronto, \$3,523.25; Claude Prevost, Montreal, \$1,833.38; H. W. Riley, Calgary, Alta., \$3,750.98; J. J. Robinette, Toronto, \$1,511.29; S. L. Springstein, Windsor, Ont., \$596.99; sundry payments each under \$500, \$907.20; less costs awarded to Crown, \$3,114.54.....	15,810 08
Cost of printing 25 copies of the Appeal Case of the Crown vs. Adrien Jasmin in the Supreme Court of Canada: Gazette Publishing Co., Montreal	20,398 54
Final settlement of all claims against the Crown or its agencies arising from the use of patents in the production of trichlorethylene (P.C. 5/2100 of April 5, 1952): Solvent Machine Co. Ltd., Detroit, Mich.	13,000 00
Sundries	444 02
	\$ 51,754 19

Vote 80 To authorize the transfer of funds from the Canadian Commercial Corporation Employees' Retirement Fund to the Retirement Fund created by the Civil Service Superannuation and Retirement Act, in respect of past contributions and accumulated interest thereon of employees transferred from the Corporation to the Department.....	(22)	\$	1 00
Expenditures.....			nil

CROWN COMPANIES

Vote 81 To provide for expenses incurred by Defence Construction Limited in procuring the construction of defence projects on behalf of the Department of National Defence.....			3,000,000 00
Expenditures.....	(22)	\$	\$2,808,528 09

Payment in an amount of \$1,968,528.09 was made to the Company. Of this amount, \$118,528.09 was paid after March 31, 1952, and was not, therefore, taken into account in Schedule I to the Company's Balance Sheet as at March 31, 1952, which is shown in Volume II of this Report.

The balance of the expenditure from this vote amounting to \$840,000 represented payments made through the Department of Resources and Development to Central Mortgage and Housing Corporation for services rendered by that Corporation in the construction of married quarters, schools and related services for the Department of National Defence in accordance with P.C. 2020, April 20, 1951, and P.C. 41/3711, July 20, 1951, as amended by P.C. 9/1900, March 28, 1952.

Vote 82 Canadian Arsenals Limited—Administration and Operation.....	(22)	\$	\$3,300,000 00
Expenditures.....			nil

An advance of \$1,000,000 made from this vote was refunded by the Company in May, 1952, but not taken into account in Schedule I (a) to the Company's Balance Sheet as at March 31, 1952, which is shown in Volume II of this Report.

Vote 83 Canadian Arsenals Limited—Construction, Improvements and New Equipment		1,700,000 00
Expenditures	(13)	\$ 504,492 16

The above expenditures represent advances to the Company and include an amount of \$4,492.16 paid after March 31, 1952 but not taken into account in Schedule I (a) to the Company's Balance Sheet as at March 31, 1952, which is shown in Volume II of this Report.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	(21)	\$ 2,790 00
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REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Return on Investments	197,305 77	1,274,243 21
B Services and Service Fees	16,510 73	
C Refunds of Previous Years' Expenditure	383,806 31	
D Miscellaneous	492 24	
Total Ordinary	598,115 05	1,274,243 21
Special Receipts and Other Credits—		
E Refunds of Previous Years' Special Expenditure	147,892 01	310,681 01
F Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	348,590 52	3,671,542 81
G Sale of Surplus Crown Assets	14,711,605 19	19,613,200 50
H Surplus of Canadian Arsenals Limited	1,224,110 31	1,724,301 29
Total Special Receipts and Other Credits	16,432,198 03	25,319,725 61
Grand Total	\$ 17,030,313 08	\$ 26,593,968 82

Details

Ordinary Revenue—		
A Return on Investments: Algoma Steel Corporation Ltd., \$149,336.58; Atlas Steels Ltd., \$12,632.66; Dominion Steel and Coal Corporation, Ltd., \$20,306.28; Fleet Manufacturing Limited, \$9,151.88; miscellaneous, \$5,878.37		197,305 77
B Services and Service Fees: Rental of space and equipment in the Department's machine tool warehouse in Toronto		16,510 73
C Refunds of Previous Years' Expenditure: Canadian Arsenals Limited—unexpended balance of advances in 1950-51, \$305,910.44; trade-in value of capital assets, \$29,093.62; expenditures in 1950-51 which were subsequently charged to Department of National Defence, \$48,741.91	383,745 97	
Sundries	60 34	
		383,806 31
D Miscellaneous		492 24
Total Ordinary		598,115 05

Special Receipts and Other Credits—

E	Refunds of Previous Years' Special Expenditure: Refund of a portion of the payment made to Canadian Commercial Corporation as reimbursement for amounts advanced by it as working capital under mortgage security to George T. Davie and Sons, Ltd., \$50,000; refund by Defence Construction Limited of a portion of the amount provided through Vote 625 (1950-51), \$97,892.01	147,892 01
F	Refunds of Previous Years' War, Demobilization and Reconversion Expenditures: Miscellaneous refunds from contractors in connection with cost audits and renegotiation of contracts, \$346,209.38; sundries, \$2,381.14	348,590 52
G	Sale of Surplus Crown Assets:	
	Crown Assets Disposal Corporation.....	15,344,044 90
	Less receipts applied against "Other Loans and Investments" (see page DD-9) in connection with the sale of the following plants: North American Cyanamid, Ltd., \$720,000; Vivian Diesels and Munitions, Ltd., \$11,432.84	731,432 84
		14,612,612 06
	Sales through Crown Assets Disposal Corporation to Departments of the Government of Canada, settlement for which was made direct to this Department in accordance with Treasury Board direction	98,993 13
		14,711,605 19
	The accounts of the Corporation are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1952, as certified by him, together with supporting schedules will be found in Volume II of this Report.	
H	Surplus of Canadian Arsenals, Limited, for the fiscal year 1951-52, resulting from recovery in respect of materials transferred without charge from the Department of Reconstruction and Supply, after deducting standby expenses, etc.	1,224,110 31
	Total Special Receipts and Other Credits	16,432,198 03
	Grand Total	\$ 17,030,313 08

Certified correct.

R. M. BROPHY,
Deputy Minister of Defence Production.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Cash and Other Current Assets				
<i>Working Capital Advances—</i>				
Defence Production Revolving Fund:				
A Wool	25,526,856 54	19,640,878 78	5,885,977 76	
B Cloth	64,989,029 44	13,530,439 12	51,458,590 32	
C Aircraft	1,360,202 11		1,360,202 11	
C Munitions	13,751,179 71	7,595,823 14	6,155,356 57	
C Shipbuilding	8,375,265 51	5,593,234 73	2,782,030 78	
D Miscellaneous Stores	291,210 52	205,094 50	86,116 02	
E Strategic Materials	6,156,426 13		6,156,426 13	
F Canadian Arsenals, Ltd.	8,000,000 00		8,000,000 00	
G Fleet Manufacturing Ltd.	1,570,880 21	1,071,916 27	498,963 94	
	130,021,060 17	47,637,386 54	82,383,663 63	

DEPARTMENT OF DEFENCE PRODUCTION

DD—9

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31 1952
Departmental:				
H Purchase and storage of strategic materials	3,728,583 57			3,728,583 57
Crown Corporations:				
I Canadian Arsenals, Ltd.	7,500,000 00			7,500,000 00
J Canadian Commercial Corporation .	3,500,000 00	6,500,000 00		10,000,000 00
K Crown Assets Disposal Corporation	256,737 06		45,045 00	211,692 06
	14,985,320 63	136,521,050 17	47,682,431 54	103,823,939 26

**Loans to, and Investments in,
Crown Agencies**

Miscellaneous—				
L Canadian Commercial Corporation .		5,000,000 00	5,000,000 00	
M Eldorado Mining and Refining (1944) Limited—Stock	8,246,876 82			8,246,876 82
N Polymer Corporation Limited				
Loan	41,000,000 00		3,000,000 00	
Capital Stock				30,000,000 00
Debentures				8,000,000 00
	41,000,000 00		3,000,000 00	38,000,000 00
	49,246,876 82	5,000,000 00	8,000,000 00	46,246,876 82

Other Loans and Investments

Miscellaneous—				
O Algoma Steel Corporation Ltd.	239,312 93		239,312 93	
P Crown Trust Company	37,043 70		7,958 25	29,085 45
Q Dominion Steel and Coal Corporation Ltd.	580,179 50		193,393 17	386,786 33
R Peacock Brothers Ltd.		423,122 28		423,122 28
S Sundry Coal Companies	68,213 70		35,000 00	33,213 70
Balances Receivable under Agreements of Sale of Crown Assets—				
T Algoma Steel Corporation Ltd. .	4,977,885 98		288,116 86	4,689,769 12
U Atlas Steels Ltd.	567,423 81		567,423 81	
V Canadian Exploration Ltd.		650,000 00		650,000 00
W Crown Assets Disposal Corporation—North American Cyanamid Ltd.	720,000 00		720,000 00	
X Vivian Diesels and Munitions Ltd.	116,496 25		11,432 84	105,063 41
	7,306,555 87	1,073,122 28	2,062,637 86	6,317,040 29
	\$ 71,538,753 32	\$142,594,172 45	\$ 57,745,069 40	\$156,387,856 37

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
Notes and Other Obligations Payable on Demand—				
Y Eldorado Mining and Refining Ltd.	65,345 40	7,958 25		57,387 15
Outstanding Cheques and Warrants—				
Z Outstanding Imprest Account				
Cheques—Defence Production		29 94	6,962 58	6,932 64
	65,345 40	7,988 19	6,962 58	64,319 79

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
AA Government of United Kingdom ..	5,000 00	5,000 00		
AB Contractors' Securities—Cash—Defence Construction (1951) Limited	2,767,067 40	1,632,633 47	9,423,370 53	10,557,804 46
AC Defence Construction (1951) Limited		17,167,732 53	19,245,186 83	2,077,454 30
AD Unclaimed Wages—Government Agencies	77,208 13			77,208 13
	2,849,275 53	18,805,366 00	28,668,557 36	12,712,466 89

Sundry Suspense Accounts

<i>Miscellaneous—</i>				
AE Loan Subscriptions at credit of subscribers in arrears	754 48			754 48
AF Defence Construction (1951) Limited—Suspense	1,575 00	136,622 51	135,622 51	575 00
AF Defence Production Suspense		1,450,324 68	1,918,274 20	467,949 52
AG Unclaimed Cheques Suspense—Defence Production			1,961 40	1,961 40
	2,329 48	1,586,947 19	2,055,858 11	471,240 40
	\$ 2,916,950 41	\$ 20,400,301 38	\$ 30,731,378 05	\$ 13,248,027 08

A-G The Defence Production Revolving Fund was established under the authority of section 16 of the Defence Production Act, c. 4, 1951 (1 Sess). Sub-section 4 of this section states that expenditures charged to the Fund shall not at any time exceed the receipts shown therein by more than \$100,000,000 or such further amount as Parliament may authorize from time to time. This amount was increased during the year by the following parliamentary appropriation.

Vote 825 To authorize a further amount of \$50,000,000 for the purpose of increasing from \$100,000,000 to \$150,000,000 the amount by which expenditures charged to the Defence Production Revolving Fund may in the current and subsequent fiscal years exceed receipts shown therein, as provided for in Section 16 of the Defence Production Act. \$ 50,000,000 00

Debits to the revolving fund cover the cost of acquiring, storing, maintaining and transporting stocks of essential materials and defence supplies as well as working capital loans and advances for their production. Credits represent receipts from the sale of such materials and supplies and repayments of loans and advances. Details of transactions in the various subsidiary accounts maintained within the revolving fund follow.

- A In this account are recorded purchases of wool and its sale to cloth manufacturers.
- B Expenditures for the purchase of cloth and proceeds from sales to manufacturers of garments for the Armed Services are recorded herein.
- C Debits represent the acquisition of component parts used in the manufacture of aircraft, ships, guns and ammunition. Credits are proceeds from sales to contractors for production of the end product. In the case of the account for munitions, the credits also include sales to the Department of National Defence, and to the Canadian Commercial Corporation for the Government of the United States.
- D The debits represent the acquisition of certain inventories from Canadian Arsenals, Ltd. and the purchase of composite board used in the manufacture of prefabricated huts. Credits in the case of the latter are proceeds from sales to contractors for production of the end product.
- E The debit represents the purchase of certain strategic materials to be stock piled, in addition to that described under Comment H.
- F This debit represented working capital advances required in connection with the expanded defence program and authorized by P.C. 5837, October 31, 1951. They are additional to those provided in previous fiscal years—see comment I.

- G P.C. 5297, October 3, 1951, authorized loans, not exceeding \$500,000 at any time, to this company to enable it to produce defence supplies as a sub-contractor of A. V. Roe Canada Ltd., Canadian General Electric Co. Ltd. and Northern Electric Co. Ltd. These loans bear interest at the rate of $5\frac{1}{2}$ per cent per annum. The prime contractors remit all moneys due to the Company direct to the Crown as repayments of loans. The debit in this account represents advances to the Company and the credit, repayments by the prime contractors. Interest amounting to \$9,151.88 was received and credited to Ordinary Revenue—Return on Investments.
- H Authority for advances in connection with this activity was obtained through parliamentary appropriations in previous years. Advances in the current fiscal year were from Defence Production Revolving Fund—see Comment E.
- I These advances were made in previous fiscal years. Advances in the current fiscal year were from the Defence Production Revolving Fund—see Comment F. The accounts of Canadian Arsenal Limited are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1952, as certified by him, together with supporting schedules will be found in Volume II of this Report.
- J Advances were made to the Corporation under authority of section 8(1) Canadian Commercial Corporation Act, c. 40, 1946, which stated that funds, not exceeding in the aggregate \$10,000,000, were to be made available to the Corporation for working capital requirements. The debit in this account represents advances during the year.
- The accounts of the Corporation are audited by the Auditor General of Canada in accordance with the provisions of section 8(5) of the Act, and the Balance Sheet as at March 31, 1952, as certified by him, together with statement of income and expenditure will be found in Volume II of this Report.
- K This account relates to loans made to the Corporation for purchases from the Government of the United States of America of certain immovable defence facilities constructed in Canada which had become surplus to the requirements of the said Government. These facilities have now been sold and the balance represents the loss incurred in their sale. The expected loss was reduced during the current fiscal year by the amount of the credit.
- L Under section 8(2) of the Canadian Commercial Corporation Act, c. 40, 1946, as amended by c. 2, 1949, the Governor in Council may from time to time authorize the Minister of Finance to advance out of any unappropriated moneys in the Consolidated Revenue Fund amounts to the Corporation by way of loans on such terms and conditions as the Governor in Council may determine, but the aggregate of the loans made under this sub-section outstanding at any time shall not exceed \$10,000,000.
- The debit represents an advance as authorized by P.C. 2755, May 30, 1951 to provide additional working capital to that shown under Comment J, and the credit the repayment of this advance. Interest amounting to \$22,246.58 was received and credited to Ordinary Revenue—Return on Investments (Department of Finance).
- M The balance represents the investment of the Crown in the capital stock of this company. The accounts of the Company and its wholly owned subsidiary, Northern Transportation Company (1947) Limited, are audited by the Auditor General of Canada and the Balance Sheets as at December 31, 1951, as certified by him, together with supporting schedules will be found in Volume II of this Report.
- N During the year, an agreement was executed by way of an amendment to existing agreements with the Corporation whereby the Crown accepted in full settlement of all existing advances the sum of \$3,000,000 in cash, \$30,000,000 of Capital Stock and \$8,000,000 in debentures. These debentures, dated April 1, 1951, bear interest at the rate of 4 per cent per annum and mature serially at the rate of \$1,000,000 per annum on the 31st day of March in each of the years 1953 to 1960, inclusive, but may be redeemed before maturity at the option of the Company, in whole or in part, on fifteen days' notice.
- With the exception of \$34 representing 34 shares of Capital Stock already held by the Crown, authority for the transaction is provided through the following parliamentary appropriation.

Vote 654 To authorize execution and performance of an agreement between Her Majesty and Polymer Corporation Limited by way of amendment to existing agreements between them:

- (a) to provide for the vesting in the name of the Corporation of the title to real property, plant, business and other assets (subject to liabilities) heretofore operated by the Corporation on behalf of Her Majesty;
- (b) to authorize the Corporation to administer the said property, plant, business and other assets on behalf of Her Majesty, as between Her Majesty and the Corporation, as if the Corporation was the beneficial owner thereof;
- (c) to authorize acceptance by Her Majesty for the said property, plant, business, and other assets, and by way of accounting for and in satisfaction of all existing advances made by Her Majesty to the Corporation of 1,999,966 shares of Capital Stock of the Corporation, of debentures of the Corporation of a principal amount of \$8,000,000 and the payment of \$3,000,000 in cash during April 1951; and
- (d) to authorize accounting arrangements to be established by the Corporation as if, as between Her Majesty and the Corporation, the Corporation were not an agent of Her Majesty.....

\$ 37,999,966 00

The accounts of the Corporation are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1952, as certified by him, together with supporting schedules will be found in Volume II of this Report.

- O The credit in this account represents the final principal payment by the Corporation in accordance with the terms of the agreement. This loan bears no interest.
- P Advances are made to the Company for the purpose of acquiring the Capital Stock of the former Eldorado Mining and Refining Limited, which was appropriated by the Crown under authority of P.C. 535 of January 27, 1944. When purchases of stock are made by the Company, this account is credited with the value of the stock and the debit is to the account described under Y.
- Q This loan is to be repaid by April 1, 1954, in ten equal annual instalments, plus interest at $3\frac{1}{2}$ per cent per annum on the outstanding balance. The eighth instalment of \$193,393.17 was paid during the year. Interest amounting to \$20,306.28 was received and credited to Ordinary Revenue—Return on Investments.
- R T.B. 419002 of November 29, 1951, and P.C. 6778 of December 19, 1951, authorized a loan to this company of an amount not to exceed in the aggregate the sum of \$490,000 chargeable to Vote 77. The purpose of the loan is to enable the company to carry out certain alterations to its existing plant which are necessary in order that it may complete a contract for defence supplies. Special capital cost allowances in respect of the alterations to the plant will be granted to the company as an element of cost in the production agreement and these amounts will be deducted from payments to be made to the company under the said agreement and will be applied in reduction of the loan. The balance of the loan is to be paid in instalments of \$22,500 on or before December 31 in each of the years 1952, 1953 and 1954, and the balance on or before December 31, 1955. In the event of default in payment of any of the instalments, the loan will bear interest thereafter at the rate of $3\frac{1}{2}$ per cent per annum. During the year, advances on the loan were made to the company in the amount of \$423,122.28 and charged to Vote 77, but at March 31, 1952, this amount was transferred as a debit to this account. No repayments were received.
- S These loans were made through the former Emergency Coal Production Board, the Coal Controller and the Dominion Fuel Board, for the purpose of ensuring maximum production in the coal mining industry and are now under the administration of the Dominion Coal Board. The credit represents repayments. A list of the Companies is included in Schedule C to the Summary of Investments as at March 31, 1952 in the Appendix to this Section.
- T This represents the balance due for property disposed of under lease-purchase option agreement which terminates April 30, 1977, and provides for annual instalments, plus interest at 3 per cent per annum on the balance, as follows: to December 31, 1963, \$288,116.86; for the next thirteen years to December 31, 1976, \$92,427.51, and the final payment on April 30, 1977, \$30,809.17. Interest amounting to \$149,336.58 was received and credited to Ordinary Revenue—Return on Investments.
- U This represents payment in full of the balance due for property disposed of under lease-purchase option agreement authorized by P.C. 1174 of February 22, 1945. Interest amounting to \$12,632.66 was received and credited to Ordinary Revenue—Return on Investments.
- V P.C. 1941, April 18, 1951 authorized the purchase of certain tungsten bearing ores at Salmo, B.C. from Canadian Exploration Limited and the construction and operation by that Company on behalf of the Government of Canada of a mill, and other facilities incidental thereto, for mining and processing these ores. Due to the discovery of further ore, additional mining and milling capacity was required and the Company offered to provide this and to purchase the Government owned mill at cost. P.C. 202, January 14, 1952 authorized the acceptance of this offer and the mill was sold for \$650,000, which amount was transferred from Vote 77 to this account. The loan is to be repaid not later than December 31, 1954, without interest.
- W This represents transactions in connection with the balance receivable from Crown Assets Disposal Corporation on account of the sale by it of Welland Chemical Works Limited, Welland, Ontario (a Crown Plant) to North American Cyanamid Limited.
- X This represents the asset value of property disposed of under lease-purchase option agreement which terminates December 31, 1975. The agreement provides for annual payments, commencing December 31, 1946, of \$11,432.81 for the first ten years and \$1,453.32 thereafter, with interest at 3 per cent per annum on the outstanding balance. As the property involved in this transaction had been declared surplus to Crown Assets Disposal Corporation before the lease-purchase option agreement had been completed, collection became the responsibility of the Corporation which collected \$14,927.75 during the year and remitted \$13,434.98 to the Receiver General. On advice received from the Corporation at the close of the fiscal year, the amount of the principal payment, \$11,432.84, was transferred from Special Receipts to this account.
- Y This account records the liability of the Government of Canada for the value of paid-up capital stock of the company which had not been redeemed at the close of the fiscal year.

- Z** At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account. Transactions involving Crown Companies and Crown plants are also included and, when the bank account of any of these Government agencies is closed out, funds to meet outstanding cheques are withdrawn and credited hereto. If any of these cheques are subsequently cashed, reimbursement is made from this account.
- AA** The opening balance is the amount outstanding of advances received for the purchase of supplies. The debit in the account represents the refund of this balance to the Government of the United Kingdom.
- AB** Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1951-52, bonds in the amount of \$1,886,500 were held for Defence Construction (1951) Limited.
- AC** This account is maintained in connection with expenditures on defence projects by Defence Construction (1951) Limited for the Government of the United States of America.
- AD** When the bank account of any of the Crown Companies or Crown plants is closed out, funds representing unclaimed wages are withdrawn and credited hereto, pending presentation of claims.
- AE** P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into agreements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who were not paid through Central Pay Office. This account reflects the incomplete subscriptions under this plan of employees who have left the Government Service and have not applied for refunds.
- AF** Receipts which cannot be allocated immediately are credited to these accounts pending advice which will enable their proper disposition.
- AG** All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue, are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	15,041,859 57	100,000 00
Previous Years—Collectible	3,905,833 08	4,209,896 29
—Uncollectible	258,992 09	146,644 53
	<u>\$ 19,206,684 74</u>	<u>\$ 4,456,540 82</u>

Current Year: Included in the balance at March 31, 1952 are amounts due from sales of wool to cloth manufacturers \$4,262,629.23 and sales of cloth to garment manufacturers \$9,658,636.82.

Previous Years—Collectible: Included in the balance at March 31, 1952 are amounts due from contractors in connection with price adjustments and over-all renegotiations of contracts relative to the former Department of Munitions and Supply totalling \$3,855,833.08.

Previous Years—Uncollectible: Items in excess of \$1,000 were listed on page VA-14 in Public Accounts 1948. The following additional items were transferred to Uncollectible in the present fiscal year: P. Rooney and Co., Ltd., Montreal, \$1,252.72; an amount of \$111,094.84 representing accounts receivable of Crown Plants and Crown Companies in liquidation of which an amount of \$109,465.68 was shown as an Asset in the Balance Sheet of the Department of Trade and Commerce in the 1951 Public Accounts (see page Y-31).

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mackenzie, M. W., Deputy Minister	\$ 15,000 00		Amisson, A. G.	5,300 00	
Addison, R. E.	5,580 00		Andrews, R. W.	6,080 00	
Ainsworth, E. A.	6,480 00	\$ 625 00	Argyle, J. V.	5,560 00	
			Arnott, N.	6,900 00	

PUBLIC ACCOUNTS, 1951-52: PART II

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beaupre, T. N.	8,000 00	1,404 08	Kramer, W. J.	5,560 00	
Beck, G. R.	6,000 00		Law, L. W.	5,120 00	
Brown, W. D.	5,560 00	1,680 66	Loveridge, E. P.	5,560 00	
Bull, J. K.	5,200 00	1,593 13	Macrae, A. E.	8,000 00	767 83
Bush, J. L.	5,300 00	585 92	MacWilliams, A. G.	6,780 00	1,064 91
Chappell, N. R.	6,900 00	3,000 00†	Mallory, G. D.	7,080 00	1,045 69
Clarke, F. F.	6,560 00	685 12	Markey, D. C.	5,560 00	807 52
Collinge, R. H.	5,820 00		Mathias, F. M.	6,480 00	
Corbett, T. A.	5,000 00	649 47	McCallum, D. J.	6,260 00	750 82
Corrigan, F. J.	6,080 00		McCrea, R. L.	5,840 00	
Crabb, L. K.	5,560 00		McDiarmid, J. F.	6,260 00	{ 581 94
Craig, W. F.	8,500 00				{ 3,000 00†
Cummings, G. D.	6,500 00	1,040 09	McDonald, D. M.	5,260 00	
Cunningham, A. F.	5,120 00		McKinlay, E. D.	5,120 00	1,585 06
Cunningham, W.	9,000 00	{ 1,336 18	McLaine, P.	5,000 00	
		{ 1,034 65*		(U.S. Funds)	
Daly, C. J.	6,860 00	780 44	McMonagle, B. C.	5,380 00	724 56
Davidson, G. K.	6,860 00	782 69	(including terminable allowance, \$240)		
Davis, A. E.	5,300 00		McWilliams, E. J.	6,080 00	565 22
Davis, J.	6,780 00		Miles, G. E.	7,200 00	1,512 29
Delamere, R. D.	6,860 00		Muir, C. L.	5,560 00	
De Lisle, E. J.	6,480 00		Murphy, W. F.	6,260 00	
Dietz, H. I. H.	6,260 00		Neill, O. S.	5,120 00	660 16
Doheney, C. B.	6,780 00		Neville, W. J.	5,140 00	
Doige, J. H.	5,300 00		Ouellette, R. P.	5,400 00	2,270 91
Donnelly, J. P.	6,860 00	1,198 78	Perkin, E. S.	6,060 00	1,384 34
Dornan, L. G.	5,300 00		Power, F. X.	5,300 00	
Dover, W.	7,080 00	1,582 54	Prevey, C. M. F.	5,560 00	
Drouin, C. A.	5,560 00	1,561 97	Priddle, J. M.	6,860 00	
Duffy, B. V.	5,820 00		Reil, C. W.	7,000 00	1,928 63
Eaton, G. F.	5,560 00		Richardson, C. L.	6,080 00	
Edkins, J. T.	5,300 00		Rochon, J. M.	5,300 00	
Erskine, D. M.	7,080 00	1,673 27			
Fennell, M. G.	5,820 00		Roper, P. K.	6,480 00	{ 1,760 66
Fitzpatrick, W. H.	7,500 00				{ 566 45*
Forsyth, D. W.	5,820 00	2,165 18			{ 2,823 39**
Fraser, R. B.	5,300 00	577 52	Rutledge, J. C.	7,200 00	508 36
Gauthier, J. P. C.	6,260 00	1,008 33†	Sametz, Z. W.	5,300 00	
German, W. H.	5,560 00	1,415 49*	Sayers, R. E.	5,560 00	
Gibbons, R. H.	5,700 00		Scott, F.	6,260 00	
Godkin, D. J.	6,000 00		Sheraton, G. S.	5,560 00	
Golden, D. A.	10,500 00	{ 731 49	Smith, W. F.	5,120 00	
		{ 1,077 04*	Stanley, W. T.	6,080 00	577 10
		2,566 57	Stephen, W. T.	6,560 00	971 76
Goodwin, J. H.	5,300 00		Stevenson, C. S.	6,600 00	
Grimes, P. A.	5,560 00		Stewart, D.	5,088 00	
Harrison, F. E.	5,200 00		Stoker, W. H.	6,000 00	1,101 91
Hart, H. W.	5,560 00	669 54	Sullivan, C. A.	5,208 00	
Hartje, L.	5,560 00		Symmons, W.	6,860 00	2,098 80
Hebert, P. J.	8,000 00	557 20	Tevlin, J. J.	5,560 00	
Herrin, R. C.	5,560 00		Trethewey, F. L.	9,000 00	2,771 17
Hessey, A. P.	5,560 00		Turnbull, W. C.	5,560 00	
Hoare, E. S.	6,060 00		Vance, L. A.	5,500 00	
Holbrook, L. W.	6,000 00	{ 609 47*	Wallace, D. B.	5,300 00	863 99
		{ 2,248 69**	Walter, G. G.	5,120 00	
		2,082 59	Weeks, E. P.	7,500 00	
Hore, C. A.	6,260 00		Whitten, A. R.	5,560 00	
Hudspeth, E.	5,560 00		Wilford, W. E.	5,560 00	
Hungerford, W. G. D.	6,000 00		Wolchok, A.	5,750 00	1,691 84
Hunter, G. W.	7,500 00				{ 1,622 75
Hutton, R. R.	5,560 00				{ 1,540 72*
James, E. W. M.	5,200 00	1,076 40			{ 3,000 00†
James, R. W.	6,780 00		Wood, D. S.	9,900 00	
Kennedy, H. S.	5,300 00				
Kerr, A. C. M.	7,500 00	1,111 17**	Wortman, M. A.	5,560 00	
Kotlarsky, H.	5,356 00		Young, W. G.	5,210 00	861 28
(including terminable allowance, \$400)					

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Carman, J. S.	\$ 1,184 61	Leitch, H. F.	1,659 83	Perkins E. C.	574 72*
Clarke, L. D.	621 88*	Lyons, J. W.	822 58	Russell, J. J.	1,528 71
Devlin, J. C.	541 82	McAvity, P. D.	2,258 12	Sharp, W. G.	1,848 13
Farley, P. S.	1,088 53		834 30**	Smith, F. E.	1,676 73
Gibbs, W.	643 07	Miller, R. B.	727 07	Stern, L.	2,468 36
Grenon, E.	559 97	Murdock, S.	1,508 04	Teeter, J. A.	530 92
Hamilton, E. C.	677 71*	Nind, W. B.	768 37		544 81*
Kendall, J. L.	535 17	Olliver, D. A.	568 78	Wallace, J. C.	1,941 59
Kenderdine, J. E.	837 82	Payne, S. S.	708 97	Wood, E. S.	679 68
Larkin, S. V.	1,136 44				

* Removal expenses.

** Living expenses.

† Living allowance, annual rate.

‡ Including \$546.74 charged to Department of Trade and Commerce, Vote 451.

Payments of \$500 or over to Officials on loan from Industry

	Travelling expenses	Living expenses	Removal expenses	Honorariums (Annual rate)
Baird, J. N.	\$ 220 70	\$ 1,774 57		
Barber, H. C.	1,317 25	2,887 25		
Barker, E.	1,278 18	143 61		
Bateman, G. C.	700 05			
Beam, D. C.	1,325 01	2,728 99		
Benning, J. D.	490 77	2,329 26		
Bentley, W. A.	634 01	4,616 80		
Bertram, A. A.	573 13			
Brophy, R.	512 40	3,124 35		
Brown, P. N.		1,322 51		
Brown, W. J.	53 45	4,603 13		
Brunke, J. J.	549 54	3,049 90		
Burns, M. C.	583 95			
Carter, P. L.		4,330 97		
Cline, C. A.	485 04	4,404 67		
Comach, S. I.	2,500 17	280 90	\$ 1,837 93	\$ 2,000 00
Cragg, L. C.	5,638 91			
Cramp, F. A.	148 66	605 73		
*Dilamarter, C. E.	638 47	3,010 90		
Donald, J. R.	2,128 08			
Dowdell, V. B.	1,723 65	4,861 02		
Duthie, L. J.	640 22	3,174 07		
Edmison, H. H.	574 95			
*Farmer, K. P.	302 55	499 10	167 65	
Fortier, F. J.	280 79			1,500 00
Furneauux, W. H.	850 10	3,559 25		
Gair, W. L.	22 55	4,677 68		
Goodison, J. E.	219 60	1,260 98		
Gordon, C.	597 30	3,511 05		
*Gould, L. R.	637 33		1,190 75	
Grant, G. M.	44 90	1,727 70		
Grant, K. O.	1,311 91	1,941 08	687 20	
Grant, K. S.	49 02	4,968 43		
Hanna, G. S.	3,846 58			
Harper, A. R.	110 08	3,809 78		
Harris, K. S.	858 47	2,223 56	930 15	7,000 00
Harry, W.	107 07	5,249 82		
Hewett, F. V. C.	1,831 43	3,092 48		6,000 00
Houlding, J. D.	2,083 82	2,349 99		

	Travelling expenses	Living expenses	Removal expenses	Honorariums (Annual rate)
Hudon, L. D.	602 88	3,384 23		
Johnson, F.	22 22	2,689 85		
Jones, W.	1,686 77	4,950 35		
*Kelly, B. W.	2,564 07			1,500 00
Laidlaw, G. K.	195 20	4,287 02		
Laschinger, C. H.		524 22		
Lavoie, L. G. B.		4,484 48		
MacDonald, A. C.	1,297 08	1,925 00		
MacKenzie, R. K.	47 05	5,849 65		
MacMillan, H. R.	4,520 66			
MacNutt, E. G.	1,206 47	3,770 27		
Marsland, S.	1,857 49	4,642 25		
McCubbin, A.		3,123 63		
McGill, F. S.	486 00	2,904 05		
McRae, J. F.	68 16	727 95		
Merrifield, P.		3,623 01		
Miller, H.	140 68	1,172 50	781 79	1,000 00
Morgan, J. W.	1,145 50	2,921 65		
Morrison, D. M.	7,954 32	1,385 74		
Neville, A. R.	132 00	4,847 17		
Newmark, B. E.	489 42			
Paddon, J. W.	1,026 64	3,602 29	1,147 88	1,800 00
Palmer, K. B.	952 53			3,000 00
Patience, A. M.	1,635 50	3,627 95		
Patterson, W. T.		1,165 00		
Purkis, J. E.		1,546 42		500 00
*Ripplingille, E. V.	539 19	1,212 80		
Saunders, H. E.	7,533 60	970 77		
Seale, E. M.	679 30	3,021 33		
Sissons, H. J.	997 96	5,602 10		
Taylor, E. A.	876 00	3,586 26		
Taylor, G. G.	546 02	3,106 75		
Tew, C. H.	339 42	2,255 41		
Valade, J. P.	272 50	1,675 99		
Warren, H. E. P.		1,502 15		
Wedd, W. B.		1,789 17	1,755 85	
Will, R. F.	1,467 44			
Wilson, O. C.	189 82	1,368 44		
Winter, F. T.	417 95	3,936 56		
*Wright, G. K.	1,167 31	3,776 45	384 04	
Zimmerman, A. H.	573 02	3,002 40		

*Salaries of these officials were repaid in whole or in part to their employers.

Suppliers receiving \$10,000 or over from this Department

Cloth

Abitibi Woollen Mills Inc., Amos, Que., \$58,657.98; Acton Vale Silk Mills Ltd., Acton Vale, Que., \$54,228.33; Allied Rubber Inc., Montreal, \$237,638.80; Artex Woollens Ltd., Toronto, \$2,402,979.67; Associated Textiles of Canada Ltd., Montreal, \$762,863.91; Ayers Ltd., Lachute Mills, Que., \$491,465.41; Bacal and Sons Ltd., Montreal, \$577,109.78; Barrymore Cloth Co., Ltd., Toronto, \$1,189,826.64; Bates Fabrics Inc., New York, N.Y., U.S.A., \$1,980,805.66; Bates and Innes Ltd., Carleton Place, Ont., \$139,714.39; Bird Woollen Mill Co., Ltd., Bracebridge, Ont., \$30,688.24; Bradford Dyeing Association (Canada) Ltd., Montreal, \$392,789.52; British American Silk Mills Ltd., Montreal, \$34,189.35; Brook Woollen Co. of Simcoe Ltd., Simcoe, Ont., \$458,977.05; Bruck Mills Ltd., Montreal, \$3,644,604.29; Canada Hair Cloth Ltd., St. Catharines, Ont., \$494,468.81; Canadian Cellulose Products Ltd., Montreal, \$191,191.72; Canadian Cottons Ltd., Montreal, \$3,665,164.01; Canbri Mfg. Co., Ltd., Ajax, Ont., \$609,695.46; Coaticook Textiles Ltd., Montreal, \$342,296.96; Collie Woollen Mills Ltd., Appleton, Ont., \$1,733,021.89; Collins and Aikman of Canada Ltd., Farnham, Que., \$1,587,052.60; Consolidated Textiles Ltd., Montreal, \$1,363,347.98; Dominion Burlington Mills Ltd., Montreal, \$474,644.06; Dominion Textile Co., Ltd., Montreal, \$6,408,916.23; Dominion Woollens and Worsteds Ltd., Toronto, \$815,013.74; Doric Fabrics Limited, St. Johns, Que., \$179,396.24; Downs, Coulter and Co., (Canada) Ltd., Trenton, Ont., \$476,750.45; Duplan of

Canada Ltd., Montreal, \$284,977.06; Dupont Textiles Ltd., Toronto, \$525,333.06; Fawcett and Grant Ltd., Huntingdon, Que., \$378,466.65; Feather Industries Ltd., Toronto, \$63,372.68; John Forsyth Ltd., Kitchener, Ont., \$21,915.36; Globe Textile Mills Ltd., Meaford, Ont., \$35,566.82; Granby Elastic and Textiles Ltd., Granby, Que., \$53,950.83; Guaranty Silk Dyeing and Finishing Co., Ltd., St. Catharines, Ont., \$471,899.11; Hamilton Cotton Co., Ltd., Hamilton, Ont., \$188,602.75; Hield Brothers Ltd., Kingston, Ont., \$771,249.04; Horn Bros. Woollens, Toronto, \$206,826.42; J. A. Humphrey and Son Ltd., Moncton, N.B., \$877,849.05; Huntingdon Woollen Mills Ltd., Huntingdon, Que., \$2,957,805.06; Imperial Cloth Co., Kincardine, Ont., \$348,226.57; International Worsted Mills Ltd., Montreal, \$113,220.74; Kenmar Textiles Ltd., Ste. Angele de Rouville, Que., \$88,342.16; Leach Textiles Ltd., Huntingdon, Que., \$1,221,002.90; H. Leach and Co., Ltd., Toronto, \$116,245.38; Lester and Burton Ltd., Toronto, \$908,462.26; Maple Leaf Textiles Ltd., Montreal, \$69,660.45; Wesley Mason Mills Ltd., Montreal, \$472,614.12; Montreal Cottons Ltd., Valleyfield, Que., \$1,207,355.82; Montrose Worsted Mills Inc., Montreal, \$938,875.07; Nelson Wood Products, Wheatley, Ont., \$32,781.90; Oxford Woollen Mills Ltd., Oxford, N.S., \$182,779.28; Paris Wincey Mills Co., Ltd., Paris, Ont., \$194,488.09; Paton Manufacturing Co., Ltd., Sherbrooke, Que., \$5,404,849.86; Geo. Pattinson and Co., Ltd., Preston, Ont., \$1,035,259.61; Peeltex Products Ltd., Toronto, \$11,545.06; Peerless Woollen Mills Ltd., New Glasgow, N.S., \$201,981.15; Pik Mills Ltd., St. Malo, Que., \$155,554.49; Pinatel Piece Dye Works Ltd., Joliette, Que., \$12,988.74; Popular Rugs Ltd., Huntingdon, Que., \$152,327.11; Regent Knitting Mills Ltd., Montreal, \$759,863.48; Renfrew Woollen Mills, Carleton Place, Ont., \$654,790.10; Riverside Silk Mills Ltd., Galt, Ont., \$119,641.91; Robinson Cotton Mills Ltd., Toronto, \$518,359.09; Roby Worsteds Limited, Granby, Que., \$79,068.79; Rosamond Woollen Co. Ltd., Almonte, Ont., \$721,020.41; J. H. Ryder Machinery Co., Ltd., Montreal, \$16,657; St. George Woollen Mills, St. Georges de Beauce, Que., \$328,418.95; St. Johns Textile Mills Ltd., St. Jean, Que., \$1,035,351.31; Slingsby Mfg. Co., Ltd., Brantford, Ont., \$3,006,924.78; J. P. Stevens and Co., Inc., New York, N.Y., U.S.A., \$502,130.20; Tayside Textiles Limited, Perth, Ont., \$160,853.47; Textile Mfg. Co., Ltd., Toronto, \$17,290; Textile Sales Ltd., Montreal, \$1,762,361.67; Thoburn Woollen Mills, Almonte, Ont., \$256,911.84; J. Spencer Turner Co., Ltd., Hamilton, Ont., \$490,721.41; Verney Corporation of Canada Ltd., Granby, Que., \$1,631,228.18; Wabasso Cotton Co., Ltd., Three Rivers, Que., \$386,856.67; Warwick Woollen Mills Ltd., Warwick, Que., \$1,132,968.44.

Wool

NOTE.—The Canadian Commercial Corporation purchased wool on behalf of this Department and was reimbursed in the amount of \$15,857,879.84.

Ackroyd's (Canada) Ltd., Toronto, \$467,959.59; Artex Woollens Ltd., Toronto, \$44,155.80; Bates and Innes Ltd., Carleton Place, Ont., \$116,375; Canada Packers Ltd., Toronto, \$12,906.95; Canadian Co-operative Wool Growers Ltd., Toronto, \$295,749.36; Canadian Wool Co., Ltd., Toronto, \$1,690,299.96; Henry Cullingworth and Sons (Canada) Ltd., Toronto, \$146,774.54; Dominion Woollens and Worsteds Ltd., Toronto, \$235,250.58; Dryfus and Co. (Canada) Ltd., Toronto, \$73,484.73; La Filature de l'Isle Verte Engr., Isle Verte, Que., \$68,655; La Filature du Saguenay Limitée, Chicoutimi, Que., \$60,422; S. Godfrey Ltd., Toronto, \$43,918.65; M. Granatstein Son Ltd., Toronto, \$41,839.49; Hirsch and Son (Canada) Ltd., Toronto, \$149,374.20; Huntingdon Woollen Mills Ltd., Huntingdon, Que., \$291,835.50; Model Knitting Mills, Toronto, \$833,935.38; Monarch Knitting Co. Ltd., Toronto, \$108,698.83; Montrose Worsted Mills Inc., Montreal, \$159,380.71; Newlands and Co., Ltd., Galt, Ont., \$710,985.24; Norfolk Wool Co., Simcoe, Ont., \$19,300.70; Paton Manufacturing Co., Ltd., Sherbrooke, Que., \$457,233.77; Pik Mills Ltd., Quebec, \$50,009; Rosamond Woollen Co., Ltd., Almonte, Ont., \$47,889.25; St. Johns Textile Mills Ltd., St. Jean, Que., \$322,749.58; Saskatchewan Wool Products, Moose Jaw, Sask., \$33,210; Spinners Ltd., Huntingdon, Que., \$339,432.92; Strathroy Woollen Mills Ltd., Strathroy, Ont., \$76,792.70; Tayside Textiles Ltd., Perth, Ont., \$74,054.90; Toronto Wool Scouring Co., Toronto, \$17,844.69; C. Turnbull Co., Ltd., Galt, Ont., \$166,528.05; Weddel Ltd., Montreal, \$102,262.05; G. Whitaker and Co., Ltd., Peterborough, Ont., \$1,236,896.32; Wool Distributing Corporation, New York, N.Y., U.S.A., \$1,076,941.46.

MACHINE TOOLS

Alexander and Orlick Ltd., Brantford, Ont., \$19,093.56; Alloycraft Ltd., Montreal, \$10,172; Area Equipment Co., Montreal, \$51,419.40; F. F. Barber Machinery Co., Toronto, \$41,830.73; N. J. Begun, Montreal, \$30,721.84; The John Bertram and Sons Co., Ltd., Dundas, Ont., \$982,522.08; Canada Machinery Corporation Ltd., Galt, Ont., \$74,382.98; Canadian Fairbanks-Morse Co., Ltd., Toronto, \$18,887.24; Canadian Ingersoll-Rand Co., Ltd., Montreal, \$63,054.21; Do All Eastern Canada Ltd., Montreal, \$31,575.34; Dominion Bridge Co., Ltd., Montreal, \$31,000; Dominion Engineering Co., Ltd., Montreal, \$30,000; D. M. Duncan Machinery Co., Ltd., Windsor, Ont., \$103,840.23; Ferrovolt (Canada) Ltd., Toronto, \$99,992.66; Gross Machinery and Supply Co., Ltd., Toronto, \$59,942; Holbeck Corporation Ltd., Toronto, \$59,325; Lincoln Electric Co. of Canada Ltd., Leaside, Ont., \$12,249.10; McCabe Industries, Toronto, \$22,273.25; Thomas Meadows and Co. Canada Ltd., Toronto, \$18,710.20; Modern Tool Works Ltd., Toronto, \$840,154.38; Moore Machinery Co., Toronto, \$13,871.78; A. V. Roe, Canada, Ltd., Toronto, \$217,796.51; Rudel Machinery Co., Ltd., Montreal, \$160,561.53; H. Ruhl Machinery, Toronto, \$163,401.13; J. H. Ryder Machinery Co., Ltd., Toronto, \$133,435.88; Standard Machinery and Tool Co., Ltd., Windsor, Ont., \$21,397.20; Sunbeam Corporation (Canada) Ltd., Toronto, \$35,402.68; United Steel Corporation Ltd., Welland, Ont., \$17,058.96; Upton Bradeen and James, Toronto, \$441,228.66; Wales-Strippit of Canada Ltd., Hamilton, Ont., \$31,846.79; Geo. T. White and Co., Walkerville, Ont., \$25,568.80; A. C. Wickman (Canada) Ltd., Toronto, \$403,791.45; Williams Tool Corporation of Canada Ltd., Brantford, Ont., \$194,743.05; Williams and Wilson Ltd., Montreal, \$345,515.65; A. R. Williams Machinery Co., Ltd., Toronto, \$83,032.52.

GENERAL

Appleby-Frodingham Steel Co., Scunthorpe, England, \$377,051.56; Automatic Electric (Canada) Ltd., Toronto, \$16,026.75; Babcock-Wilcox and Goldie-McCullough Ltd., Galt, Ont., \$196,241.55; Bell Telephone Co. of Canada, \$64,279.27; Bendix-Eclipse of Canada Ltd., Windsor, Ont., \$63,045; Government of Canada—Canadian Arsenals Ltd., Ottawa, \$1,784,055.40, Canadian Commercial Corporation, Ottawa, \$5,517,959.69, Post Office Department, \$19,442.11, Department of Public Printing and Stationery, \$449,463.13; Canada Steamship Lines, Montreal, \$11,730.18; Canada Wire and Cable Co., Ltd., Toronto, \$42,328.39; Canadian Car and Foundry Co., Ltd., Montreal, \$32,425.25; Canadian Bank of Commerce, Ottawa, \$25,189.82; Canadian Exploration Limited, Vancouver, \$328,000; Canadian Fairbanks-Morse Co., Ltd., Montreal, \$104,709.40; Canadian National Railways, \$43,608.91; Canadian Pacific Railway Co., \$27,306.91; Canadian Pratt and Whitney Aircraft Co., Ltd., Longueuil, Que., \$1,360,202.11; Canadian Vickers Ltd., Montreal, \$163,045.43; Canadian Westinghouse Co., Ltd., Hamilton, Ont., \$558,901.26; Cleveland Diesel Engines Division, General Motors Corporation, Cleveland, Ohio, U.S.A., \$3,458,222.25; Colvilles Ltd., Glasgow, Scotland, \$13,002.90; Commonwealth Plywood Co., Ltd., Ste. Therese (Terrebonne), Que., \$82,813.56; Crude Oil and Engineering Co., Ltd., Montreal, \$14,300; Deloro Smelting and Refining Co., Ltd., Deloro, Ont., \$236,051.39; Dominion Engineering Co., Ltd., Lachine, Que., \$244,616.93; Dominion Forge and Stamping Co., Ltd., Walkerville, Ont., \$49,347.10; Federal Wire and Cable Co., Ltd., Guelph, Ont., \$67,315.64; Graham Bell Enameling Ltd., Streetsville, Ont., \$61,054.48; Industrial Steel and Fibre Ltd., Terrebonne, Que., \$86,917.03; John Inglis Co., Ltd., Toronto, \$1,747,113.65; International Fibre Board and Plywood Sales Ltd., Gatineau, Que., \$66,240; Wm. Kennedy and Sons Ltd., Owen Sound, Ont., \$28,497.57; Kondu Manufacturing Co., Ltd., Preston, Ont., \$40,907.62; Lansdowne Steel and Iron Co., Morton, Pa., U.S.A., \$14,875; Maxim Silencer Co., Montreal, \$242,641.55; Mitchell Manufacturing Co., Ltd., Toronto, \$50,269.88; New England Trawler Equipment Co., Ltd., Chelsea, Mass., U.S.A., \$133,048.29; A. S. Nicholson and Son Ltd., Burlington, Ont., \$13,283.52; Northern Electric Co., Ltd., Montreal, \$75,353.34; Peacock Brothers Ltd., Montreal, \$696,350.20; Renfrew Machinery Co., Ltd., Renfrew, Ont., \$1,160,000; Rogers Majestic Electronics Ltd., Toronto, \$105,157.72; Russell-Hipwell Engines Ltd., Owen Sound, Ont., \$55,418.24; T. S. Simms and Co., Ltd., Saint John, N.B., \$10,619.28; Sorel Industries Ltd., Sorel, Que., \$13,369,828.78; Stern Office Furniture Co., Washington, D.C., U.S.A., \$13,789.58; Supreme Aluminum Industries Ltd., Toronto, \$15,691; Trans-Canada Air Lines, \$37,329.28; Wallaceburg Brass Ltd., Wallaceburg, Ont., \$12,882.69; J. A. Wilson Lighting and Display Ltd., Toronto, \$46,231.47.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
DEPARTMENT			
(1) Civil Salaries and Wages	4,000,000 00	3,748,069 65	
(2) Civilian Allowances	300,000 00	261,386 15	
(4) Professional and Special Services	150,000 00	25,856 66	
(5) Travelling and Removal Expenses	300,000 00	237,361 10	
(6) Freight, Express and Cartage	25,000 00	10,383 16	
(7) Postage	200,000 00	25,212 25	
(8) Telephones, Telegrams and Other Communication Services	200,000 00	171,664 70	
(9) Printing of Departmental Reports and Other Publications	150,000 00	485 31	
(10) Films, Displays, Broadcasting, Advertising, etc.	25,000 00	17,752 63	
(11) Office Stationery, Supplies, Equipment and Fur- nishings	350,000 00	501,314 99	
Buildings and Works, including Land—			
(13) Acquisition and Construction—Capital Assistance	100,000,000 00	22,190,418 89	
(15) Rentals	50,000 00	17,084 69	
(21) Pensions, Superannuation and other Benefits	2,790 00	2,790 00	
(22) All other Expenditures	1,450,001 00	455,678 60	1,543,067 46
	107,202,791 00	27,665,458 78	1,543,067 46
CROWN COMPANIES			
Buildings and Works, including Land—			
(13) Acquisition and Construction	1,700,000 00	504,492 16	
(22) All other Expenditures	6,300,000 00	2,808,528 09	3,400,000 00
	8,000,000 00	3,313,020 25	3,400,000 00
Total	\$115,202,791 00	\$ 30,978,479 03	\$ 4,943,067 46

Appendix

DEPARTMENT OF DEFENCE PRODUCTION

Summary of Investments as at March 31, 1952

A	Investment in Defence Supplies	77,613,283 26
B	Investment in Plant and Equipment	161,211,506 25
C	Other Investments:	
	Capital Stock and Debentures of Crown Companies	46,246,932 82
	Loans and Advances to Crown Companies	25,711,692 06
	Loans and Advances to Private Contractors	1,371,171 70
	Balances receivable under Agreements of Sale of Crown Assets	5,444,832 53
		<u>\$317,599,418 62</u>

SCHEDULE "A"

Investment in Defence Supplies

Wool	5,885,977 76
Cloth	51,458,590 32
Strategic Materials	9,885,009 70
Miscellaneous Stores	86,116 02
Components:	
Aircraft	1,360,202 11
General Munitions	6,155,356 57
Shipbuilding	2,782,030 78
	<u>\$ 77,613,283 26</u>

SCHEDULE "B"

Investment in Plant and Equipment

Contractor	Expenditures to March 31, 1951	Expenditures 1951-52		Machinery Transfers (Net)	Investments at March 31, 1952
		Department of Defence	National Defence		
Aviation Electric Ltd., Montreal		42,138 25		20,371 89	42,138 25
Bata Shoe Co. of Canada Ltd., Batavia, Ont.					20,371 89
Bolton Die Co., Windsor, Ont.		39,554 78			39,554 78
British Aeroplane Engines, Ltd., Vancouver	18,038 76				18,038 76
Brunswick-Balke-Collender Co. of Canada Ltd., Toronto		44,888 32			44,888 32
Burrard Dry Dock Co. Ltd., North Vancouver			997 50		997 50
Canadar Ltd., Montreal	3,537,777 49	1,283,752 94	283,355 23	19,750 00	5,124,635 66
Canadian Arsenals Ltd., Ottawa	92,133,114 68	10,086,798 43	1,405,998 73	11,612,793 78 Cr.	92,013,118 06
Canadian Aviation Electronics Ltd., Montreal	1,209 70				1,209 70
Canadian Car and Foundry Co. Ltd., Montreal		202,056 57		215,280 79	417,337 36
Canadian Exploration Ltd., Vancouver		678,000 00			678,000 00
Canadian General Electric Co. Ltd., Toronto				1,264,277 67	1,264,277 67
Canadian Marconi Co. Ltd., Montreal	11,602 37				11,602 37
Canadian Pratt and Whitney Aircraft Co. Ltd., Longueuil, Que.		1,311,098 57			1,311,098 57
Canadian S.K.F. Co. Ltd., Scarborough, Ont.				144,468 05	144,468 05
Canadian Steel Improvement Ltd., Etobicoke, Ont.		30,427 55	2,119,937 81	10,632 60	2,160,997 96
Canadian Vickers Ltd., Montreal	25,764 33		73,835 31	15,798 03	115,397 67
Carriere and MacFeters, Toronto		3,124 50			3,124 50
Chato Steel Products Ltd., Tilbury, Ont.				28,682 45	28,682 45
Chrysler Corporation of Canada Ltd., Windsor, Ont.		141,230 44		141,230 44	141,230 44
Cockshutt Aircraft Ltd., Renfrew, Ont.		1,675,505 10		1,675,505 10	1,675,505 10
Cockshutt Plow Co. Ltd., Brantford, Ont.				35,515 95	35,515 95
Crane Ltd., Montreal				19,656 66	19,656 66
Geo. T. Davie and Son Ltd., Lauzon, Que.			9,702 79		9,702 79
De Havilland Aircraft Ltd., Toronto	407,513 56		8,671 34		416,184 90
Dominion Engineering Works Ltd., Montreal	234,800 88		1,206,670 49		1,441,471 37
Dominion Steel and Coal Corporation Ltd., Montreal	30,120 00		6,409 58		36,529 58
El-Met Products Ltd., Dundas, Ont.					36,529 58
Federal Electric Manufacturing Co. Ltd., Montreal	4,000 00			2,662 64	2,662 64
Ferranti Electric Ltd., Toronto				4,000 00	4,000 00
Fleet Manufacturing Ltd., Fort Erie, Ont.		33,215 60			33,215 60
Inaerco Ltd., Toronto		412,926 48			412,926 48
John Inglis Co. Ltd., Toronto				25,512 54	25,512 54
International Business Machines Co. Ltd., Toronto		2,164,109 85	222,423 50		2,386,533 35
Jerry Machine Shop, Montreal		39,263 91			39,263 91
				34,522 65	34,522 65

	67,221 86				67,221 86
Wm. Kennedy and Sons Ltd., Owen Sound, Ont.					
Light Alloys Ltd., Haley Station, Ont.					2,344,931 63
Lucas-Rotax Ltd., Dorval, Que.					1,795,814 75
Maritime Central Aircraft Maintenance Ltd., Charlottetown					31,152 42
Measurement Engineering Ltd., Amprior, Ont.					1,848 39
Modern Tool Works Ltd., Toronto					71,367 58
Moffats Ltd., Weston, Ont.					31,500 93
Mueller Ltd., Sarnia, Ont.					16,965 00
National Cash Register Co. of Canada Ltd., Toronto					31,500 93
National Steel Car Corporation Ltd., Hamilton, Ont.					85,403 56
Northern Electric Co. Ltd., Belleville, Ont.					128,936 63
Orrilla Sheet Metal Manufacturers' Association, Orillia, Ont.					109,064 13
Pearcock Brothers Ltd., Montreal					183,064 17
Prencop Progress and Engineering Corporation Ltd., Toronto					38,782 73
Quartz Crystal Mining Corporation of Canada Ltd., Toronto					319,081 85
R.C.A. Victor Ltd., Montreal					19,130 74
A. V. Roe Canada Ltd., Malton, Ont.					5,195 20
Saint John Drydock Co. Ltd., Saint John, N.B.					9,088 14
L. J. R. Sanders Engineering Co. Ltd., Galt, Ont.					21,166,582 90
Smith and Stone Ltd., Georgetown, Ont.					6,550 00
Sorel Industries Ltd., Sorel, Que.					7,323 33
Sperry Gyroscope Co. of Canada Ltd., Montreal					5,110 58
Standard Aero Engines Ltd., Winnipeg					10,996,832 52
Stark Electronic Instruments Ltd., Ajax, Ont.					631,413 34
Thomson Products Ltd., St. Catharines, Ont.					111,915 84
Trenton Steel Works Ltd., Trenton, N.S.					6,543 25
Tudhope Specialties Ltd., Orillia, Ont.					2,206 28
United Steel Corporation Ltd., Welland, Ont.					227,165 01
Victoria Machinery Depot Ltd., Victoria					5,716 50
Wallaceburg Brass Ltd., Wallaceburg, Ont.					493,226 97
Weatherhead Co. of Canada Ltd., St. Thomas, Ont.					5,231 64
					3,274 21
					100,529 13
Miscellaneous:					
Stockpiling of Machine Tools					131,863 76
Overhaul of Machine Tools taken over from Canadian Arsenals Ltd.					
Repair of Canal Bridges at Berthierville, Que.					107,743 08
<hr/>					
					28,744 47
					52,143 17
					80,887 64 Cr.
<hr/>					
Transfers to Crown Assets Disposal Corporation					-
Adjustment of Canadian Arsenals Ltd. inventories of fixed assets ..					-
\$106,165,474 54	\$ 22,694,911 05	\$ 32,351,120 66	\$ 28,744 47	\$ 52,143 17	\$161,211,506 25

SCHEDULE "C"

Other Investments

Name	Capital Stock and Debentures of Crown Companies	Loans and Advances		Balances receivable under agreements of sale
		Crown Companies	Private Contractors	
Crown Companies:				
Canadian Arsenals Ltd.	26 00	15,500,000 00		
Canadian Commercial Corporation ...		10,000,000 00		
Crown Assets Disposal Corporation ...		211,692 06		
Defence Construction (1951) Ltd.	30 00			
Eldorado Mining and Refining (1944) Ltd.	8,246,876 82			
Polymer Corporation Ltd.:				
Stock	30,000,000 00			
Debentures	8,000,000 00			
Private Contractors:				
Algoma Steel Corporation Ltd.				4,689,769 12
Canadian Exploration Ltd.				650,000 00
Crown Trust Company			29,085 45	
Dominion Steel and Coal Corporation Ltd.			386,786 33	
Fleet Manufacturing Ltd.			498,963 94	
Peacock Brothers Ltd.			423,122 28	
Sundry Coal Companies:				
Empire Collieries Ltd.			4,000 00	
Manitoba and Saskatchewan Coal Co. Ltd.			14,213 70	
Telkoal Co. Ltd.			15,000 00	
Vivian Diesels and Munitions Ltd.				105,063 41
	<u>\$ 46,246,932 82</u>	<u>\$ 25,711,692 06</u>	<u>\$ 1,371,171 70</u>	<u>\$ 5,444,832 53</u>

1951-52

PUBLIC ACCOUNTS

PART II

E

DEPARTMENT OF EXTERNAL AFFAIRS

Details of

EXPENDITURES AND REVENUES

Details of

OPEN ACCOUNTS

DEPARTMENT OF EXTERNAL AFFAIRS

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page E-17, Open Accounts on page E-17 and Expenditures by Standard Objects on page E-25.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
E-4	Stat.	Secretary of State for External Affairs—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A—DEPARTMENT AND MISSIONS ABROAD					
E-4	84	Departmental Administration.....	2,297,597 00	2,291,679 61	2,118,256 47
E-4	574				
E-4	85	Passport Office Administration.....	194,568 00	181,304 05	168,667 58
E-5	86	*Representation Abroad—Operational.....	4,602,816 00	4,422,101 12	4,217,177 46
E-5	682				
E-8	87	Representation Abroad—Construction, acquisition or improvement of buildings, works, land, new equipment and furnishings.....	228,940 00	136,936 33	370,893 50
E-9	88	*Representation Abroad—(Blocked currencies)	1,042,500 00	571,891 06	357,973 44
E-10	89	To provide for official hospitality.....	40,000 00	39,619 96	19,667 15
E-10	683				
E-10	90	*To provide for relief of distressed Canadian citizens abroad.....	20,000 00	16,222 29	9,715 05
E-10	575				
E-10	91	Canadian Representation at International Conferences.....	265,000 00	253,467 56	196,656 64
E-12	92	*Canadian Section of Canada—United States Permanent Joint Board on Defence.....	10,000 00	8,945 20	9,003 85
E-12	93	Grant to the United Nations Association in Canada.....	10,000 00	10,000 00	10,000 00
E-12	94	Grant to the Canadian Red Cross Society (for International activities of the Red Cross)...	25,000 00	25,000 00	
E-12	577	To provide for the expenses incurred by Canada as host at the Ottawa Conference of the North Atlantic Treaty Organization.....	19,000 00	18,932 75	
B—GENERAL					
THE CANADIAN GOVERNMENT'S ASSESSMENT FOR MEMBERSHIP IN THE FOLLOWING INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS					
E-12	95	United Nations Organization.....	1,492,350 00	1,468,239 66	1,164,032 15
E-12	684				
E-12	96	Specialized Agencies—			
E-12	684	Food and Agriculture Organization of the United Nations.....	111,000 00	109,075 54	355,515 94
E-12	97	International Labour Organization.....	260,800 00	256,615 16	256,603 45
E-12	684				
E-12	98	United Nations Educational, Scientific and Cultural Organization.....	330,800 00	325,559 98	307,644 70
E-13	99	International Civil Aviation Organization...	114,630 00	114,629 00	
E-13	100	World Health Organization.....	234,800 00	228,432 06	
E-13	684				
E-13	101	Commonwealth Economic Committee.....	17,070 00	16,663 46	17,278 80
E-13	684				
E-13	102	Commonwealth Shipping Committee.....	520 00	505 06	1,047 20
E-13	684				
E-13	103	Inter-Allied Reparations Agency.....	7,100 00	6,964 26	8,630 31
E-13	684				
E-13	104	Inter-American Committee on Social Security.....	4,800 00	4,683 37	
E-13	684				
E-13	105	The Canadian Government's contribution to the Administration of the General Agreement on Tariffs and Trade.....	14,500 00	14,263 42	
E-13	684				

See
Page

No. of
Vote

1951-52
Appropriations

1951-52
Expenditures

1950-51
Expenditures

B—GENERAL—*Concluded*

THE CANADIAN GOVERNMENT'S ASSESSMENT FOR
MEMBERSHIP IN THE FOLLOWING INTERNATIONAL
OR COMMONWEALTH ORGANIZATIONS—*Concluded*

E-13	685	Contribution to the North Atlantic Treaty Organization to meet the Canadian Government's share of the cost of civil administration.....	320,000 00	178,033 66	
INTERNATIONAL CIVIL AVIATION ORGANIZATION					
E-14	106	To provide the International Civil Aviation Organization with office accommodation at cost.....	66,604 00	66,603 00	63,927 00
PENSIONS AND OTHER BENEFITS					
E-14	Stat.	Annuity to Mrs. Helen Young Roy.....	1,666 66	1,666 66	1,666 66
E-14	Stat.	The Diplomatic Service (Special) Superannuation Act.....	8,159 98	8,159 98	1,515 88
INTERNATIONAL JOINT COMMISSION					
E-14	Stat.	Salaries and expenses of the Commission.....	59,155 50	59,155 50	55,484 09
E-15	107	To provide for preliminary studies and surveys of the Mid-Western Watershed.....	10,000 00	5,608 12	7,888 88
E-15	108	To provide for Canada's share of an investigation on the matter of air pollution in the vicinity of Detroit and Windsor.....	40,000 00	30,642 39	27,052 29
E-15	109	To provide for Canada's share of the expenses in connection with the St. John River Reference.....	50,000 00	12,474 45	
E-15	110	To provide for Canada's share of the expenses of the Niagara Falls Reference.....	50,000 00	3,178 71	
TERMINABLE SERVICES					
E-15	111	Commonwealth Consultative Committee on South and South East Asia (for Technical Assistance).....	400,000 00	265,122 46	5,581 50
E-16	686	Contribution to the United Nations International Children's Emergency Fund.....	500,000 00	500,000 00	600,000 00
E-16	687	To provide for and authorize grants or loans to governments of countries in South and South East Asia to assist in the economic development of such countries, and special administrative expenses in connection therewith.....	25,000,000 00	25,000,000 00	
E-16	688	To provide for the purchase and transportation to Yugoslavia of relief supplies.....	45,000 00	43,860 95	
E-16	578	Contribution to the Provisional Inter-governmental Committee for the Movement of Migrants from Europe.....	50,100 00	48,704 26	
E-16	579	To provide for a gift of wheat as a contribution to Famine Relief for Greece.....	825,000 00	825,000 00	
GENERAL					
E-16	Stat.	Gratuities to families of deceased employees. <i>Expenditures: from Appropriations not required for 1951-52.....</i>	518 32	518 32	1,839 32 11,713,842 23
Total.....			<u>\$38,781,995 46</u>	<u>\$37,582,459 36</u>	<u>\$22,079,561 54</u>

*Complete title is shown in the following details.

Salary of the Secretary of State for External Affairs, Hon. L. B. Pearson, Salaries Act, c. 24, 1944.....	(1)	\$	10,000 00
Motor Car Allowance to the Secretary of State for External Affairs, Appropriation Act, No. 5, c. 61, 1931.....	(2)	\$	2,000 00

Hon. L. B. Pearson received travelling expenses of \$2,413.66, which were charged to Vote 84.

A—DEPARTMENT AND MISSIONS ABROAD

Votes 84 and 574 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 1,587,497 00	1,554,867 00	1,554,654 26
Allowances	(2) 1,650 00	2,460 00	2,453 88
Professional and Special Services	(4) 6,650 00	13,300 00	12,148 76
A Travel and Removal Expenses	(5) 265,000 00	325,950 00	324,051 56
Freight, Express and Cartage	(6) 9,000 00	7,490 00	7,387 49
Communications, including Telephones, Telegrams, Teletypes and Carriage of Diplomatic Mail	(8) 203,200 00	209,950 00	209,584 36
Printing of Departmental Reports and Other Publications	(9) 40,000 00	20,710 00	20,702 67
Films, Displays, Broadcasting, Advertising and Other Information Materials with the Exception of Publications	(10) 23,000 00	21,310 00	20,560 03
Office Stationery, Supplies and Equipment	(11) 101,000 00	86,830 00	86,805 55
Motor Vehicles Operation and Maintenance	(12) 2,000 00	1,185 00	1,176 46
Other Materials and Supplies	(12) 5,745 00	5,745 00	5,742 07
Subscriptions to Newspapers and Periodicals	(22) 13,000 00	15,600 00	15,228 36
Library Purchases	(22) 13,000 00	6,000 00	5,326 60
Books for Distribution	(22) 14,600 00	12,500 00	12,197 30
Sundry Supplies and Services	(22) 18,000 00	13,700 00	13,660 26
	<u>\$2,297,597 00</u>	<u>\$2,297,597 00</u>	<u>\$2,291,679 61</u>

A Expenditures comprised: travelling expenses, \$109,065.54; and removal expenses, \$214,986.02. Removal expenses of employees whose salaries were charged to Vote 86 were paid from this allotment.

Travelling expenses of \$1,353.25 were paid to J. Lesage, Parliamentary Assistant to the Secretary of State for External Affairs.

Vote 85 Passport Office Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 121,868 00	129,668 00	129,640 48
Office Stationery, Supplies and Equipment	(11) 72,500 00	64,700 00	51,499 61
Sundries	(22) 200 00	200 00	163 96
	<u>\$ 194,568 00</u>	<u>\$ 194,568 00</u>	<u>\$ 181,304 05</u>

Revenues arising from services provided through the above expenditures amounted to \$399,801.23 and comprised passport and visa fees, \$394,017.19, and Consular and service fees, \$5,784.04.

Votes 86 and 682 Representation Abroad—Operational—including payment of salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and staff appointed as directed by the Governor General in Council, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1) 1,953,989 00	2,003,989 00	1,986,760 76
Allowances for Living Expenses, including costs of Representation	(2) 770,469 00	760,450 00	744,680 00
Allowances to meet Higher Costs of Living Abroad	(2) 787,630 00	762,649 00	745,967 72
Professional and Special Services	(4) 900 00	17,400 00	15,589 01
Travelling Expenses	(5) 50,050 00	40,050 00	29,276 77
Freight, Express and Cartage	(6) 17,645 00	21,645 00	20,470 36
Postage	(7) 33,750 00	33,750 00	26,890 74
Telephones, Telegrams and Other Communication Services	(8) 124,965 00	130,965 00	115,326 23
Office Stationery, Supplies and Equipment	(11) 63,370 00	90,370 00	74,886 14
Motor Car Expenses	(12) 67,400 00	59,000 00	58,806 12
Fuel for Heating and Other Materials and Supplies	(12) 78,305 00	77,705 00	75,912 12
Repairs and Upkeep of Buildings and Works, including Land	(14) 66,280 00	83,280 00	59,721 67
Rentals of Buildings and Works, including Land	(15) 341,040 00	319,040 00	317,439 44
Repairs and Upkeep of Equipment	(17) 13,235 00	13,235 00	11,216 51
Municipal and Public Utility Services	(19) 51,945 00	51,945 00	46,969 16
Benefits for Personal Services	(21) 8,040 00	12,040 00	12,033 36
Other Expenditures—			
Subscriptions to Newspapers and Periodicals	(22) 14,865 00	14,865 00	14,378 13
Library Purchases	(22) 4,125 00	4,125 00	1,511 69
Tuition Fees	(22) 10,066 00	10,066 00	5,105 14
Other Sundry Supplies and Services	(22) 144,747 00	96,247 00	59,160 05
	<u>\$4,602,816 00</u>	<u>\$4,602,816 00</u>	<u>\$4,422,101 12</u>

A more detailed statement of expenditures from this vote by offices and objects of expenditure follows.

DETAILS OF EXPENDITURES

	Civil Salaries and Wages	Civilian Allowances	Profes- sional and Special Services	Travelling Expenses	Freight, Express and Cartage	Postage	Telephones, Telegrams and other Communi- cation Services
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Diplomatic Missions—							
Argentina.....	35,654 18	24,848 39	5 75	71 06	331 06	315 52	768 38
Australia.....	44,105 65	8,858 29	61 56	2,085 55	667 54	1,472 68	1,473 46
Belgium.....	55,504 95	46,625 49	334 09	263 74	787 83	476 23	3,808 21
Brazil.....	39,371 32	38,665 85	186 59	568 97	324 22	1,156 68	924 73
Chile.....	27,298 44	29,476 30	57 99	303 97	319 58	213 42	1,018 62
China—Nanking.....	6,500 67	429 63				44 56	53 67
Cuba.....	28,107 49	24,447 75	154 21	217 17	161 03	266 56	971 85
Czechoslovakia.....	29,940 28	27,716 09	21 00	283 86	472 12	96 96	1,848 98
Denmark.....	18,623 10	10,164 28	553 11		134 52	690 45	1,189 29
France.....	153,087 17	153,186 03	4,128 81	3,110 33	2,517 97	1,981 16	16,122 64
Germany—Berlin.....	6,141 14	494 06		27 73	247 53	1 49	14 62
Germany—Bonn.....	47,222 98	40,298 75	1,556 28	2,368 02	788 46	433 27	4,869 99
Greece.....	38,359 55	27,100 79		578 37	224 90	62 61	745 21
India.....	43,538 66	38,502 44	78 59	2,412 56	656 00	1,581 60	3,371 20
Ireland.....	27,769 67	10,951 37		265 07	110 77	292 56	316 75
Italy.....	51,721 26	40,059 54	126 75	693 62	817 09	1,040 93	6,270 64
Japan.....	33,538 11	24,204 75			352 13	211 09	3,699 96
Mexico.....	40,830 52	29,769 77	261 25	289 13	313 40	165 61	671 19
The Netherlands.....	47,916 70	34,569 09	590 28	169 99	381 23	838 30	2,627 88
New Zealand.....	31,296 77	12,975 52	92 11	549 81	218 46	624 38	1,454 55
Norway.....	30,985 47	16,233 89	41 01	405 91	324 88	846 31	1,336 97
Pakistan.....	25,829 41	33,844 85	34 60	275 22	369 79	380 29	3,722 48
Peru.....	24,486 53	22,792 19	33 04		300 40	493 99	869 95
Poland.....	44,671 39	39,853 34	1,772 34	173 68	602 42	144 72	1,361 28
South Africa.....	20,379 57	10,907 86		3,057 72	994 84	350 73	422 71
Sweden.....	30,636 41	22,624 42	785 31	1,407 05	379 91	1,020 64	2,353 88
Switzerland.....	30,877 29	23,699 86	73 08	147 23	424 11	448 38	592 44
Turkey.....	37,135 40	18,276 80		489 08	437 28	137 21	1,289 84
U.S.S.R.....	69,277 95	83,700 92	26 62	769 99	845 88	34 40	1,734 41
United Kingdom.....	237,599 28	100,630 48	186 76	1,767 46	1,340 14	1,534 74	14,180 21
Canadian Delegation to the European Division of the United Nations, Geneva, Switzerland.....	20,849 19	20,296 16			180 62	519 91	581 80
Canadian Delegation to the United Nations, New York Office of European Economic Co-operation, Paris, France.....	39,474 38	31,653 82		148 65		75 62	2,262 19
U.S.A.....	20,897 41	19,998 89			5 95	42 08	4,784 89
Yugoslavia.....	224,731 96	147,201 01	923 05	926 74	612 36	285 02	13,330 28
	34,172 10	39,473 06	2,227 04	990 59	1,507 53	623 90	2,181 71
Consulates—							
Boston, U.S.A.....	34,054 28	24,965 45		412 57	93 41	401 05	997 91
Caracas, Venezuela.....	22,124 94	40,847 49	4 78		383 97	207 95	343 37
Chicago, U.S.A.....	35,080 45	31,564 91		382 33	104 12	1,224 08	1,651 86
Detroit, U.S.A.....	18,178 67	10,157 49		58 46	58 61	419 85	843 56
Frankfurt, Germany.....	19,767 92	10,340 60	123 53	1,163 25	442 85	675 89	1,458 54
Lisbon, Portugal.....		198 72		233 57	90 50		4 34
Manila.....							13 55
New York, U.S.A.....	92,935 37	76,133 27	27 32	297 83	333 88	1,103 27	4,470 19
Portland, U.S.A.....	1,372 75						
San Francisco, U.S.A.....	37,836 73	22,722 92		733 64	274 98	774 50	1,024 66
Sao Paulo, Brazil.....	1,036 64	1,284 94					
Shanghai, China.....	25,838 32	17,900 20	1,122 16	1,176 85	146 51	3,180 15	1,289 39
Miscellaneous—							
New Offices—							
Finland.....	2 34				353 03		
New Orleans, U.S.A.....					36 55		
General.....							
	1,986,760 76	1,490,647 72	15,589 01	29,276 77	20,470 36	26,890 74	115,326 23

REPRESENTATION ABROAD—OPERATIONAL

Office Stationery, Supplies, Equipment and Furnishings	Materials and Supplies	Repairs and Upkeep of Buildings and Works	Rentals of Buildings and Works	Repairs and Upkeep of Equipment	Municipal and Public Utility Services	Pensions, Superan- nuation and Other Benefits	Sundries	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,104 41	3,414 03	130 01	10,244 15	268 04	309 28	363 55	831 25	78,659 06
546 10	1,615 58	1,312 59	1,063 66	413 24	889 35	9 87	1,474 03	66,049 15
1,159 14	6,309 02	12,704 22	15,461 65	174 60	2,774 64	682 11	1,561 48	148,627 40
1,607 09	1,803 26	921 61	12,226 20	451 01	1,216 70		2,108 30	101,532 53
848 57	1,872 81	301 84	9,506 42	118 31	527 96	36 76	1,126 12	73,027 11
2 08	119 88	66 41		26 11	875 66		61 00	8,179 87
1,668 27	1,615 19	1,654 51	1,704 54	309 06	1,519 19		1,323 58	64,120 40
888 96	3,267 04	2,052 08	4,059 14	381 66	999 81	533 21	1,624 78	74,185 97
1,471 76	1,881 17	398 13		258 06	297 35		970 81	36,632 03
4,935 40	10,688 20	5,736 85	6,980 93	160 59	3,051 98	4,627 40	4,831 52	375,146 98
183 04	465 43	6 10					95 43	7,676 57
1,478 12	5,200 52	401 66	16,892 64	39 28	1,563 00	548 77	1,035 49	124,697 23
1,554 18	3,151 98	612 52	8,986 78	528 07	1,100 12	980 11	821 36	84,806 55
2,623 14	4,163 92	4,697 25		420 15	2,023 46		1,910 04	105,979 01
632 14	2,066 30	1,421 68	1,153 62	296 26	952 25	38 81	316 98	46,584 23
1,042 10	4,781 16	409 19	17,055 85	470 21	1,984 80	100 29	2,252 10	128,825 53
566 97	5,319 75	1,305 13		826 51			1,901 38	71,925 78
344 88	1,939 41	71 25	13,156 57	547 19	478 81		1,179 85	90,068 83
1,698 72	5,879 61	2,260 21	1,274 90	38 45	1,007 28	382 58	1,746 36	101,381 58
678 77	3,309 87	57 44	4,293 12	168 96	473 09	22 79	783 27	56,598 91
2,077 37	1,596 24	58 13	3,925 29	333 88	289 17	35 32	552 72	59,042 56
1,341 96	2,346 85	222 43	7,647 49	4 50	63 68		659 02	76,742 57
546 99	955 46	26 83	9,490 65	42 17	499 16		817 72	61,355 08
1,749 23	6,524 35	1,920 84	7 34	826 16	2,806 57		2,438 48	101,852 14
620 27	799 54	920 34	5,128 50	266 73	384 69		817 81	45,051 31
1,785 04	2,852 69	143 35	8,154 79	38 60	258 55		732 07	73,172 71
774 28	2,475 89	732 48	9,223 41	493 47	564 57		608 78	71,135 27
356 96	3,769 74	592 61	9,771 53	24 54	1,265 29		591 92	74,138 20
1,717 85	19,182 06	4,007 21	30,929 61	1,254 34	5,997 96	1,258 31	24,498 95	245,236 46
13,190 72	5,533 15	78 91	2,171 75	481 57	2,197 22	1,824 67	5,041 09	387,758 15
723 00	821 00		2,361 94				353 12	46,686 74
475 99	2,222 07	7 92	12,909 77		453 89		438 14	90,122 44
1,219 62	215 97	730 48	2,193 48		115 12	104 08	1,333 27	51,641 24
7,520 96	5,263 33	9,361 77		893 26	5,799 02		3,554 80	420,403 56
2,249 36	4,973 04	3,088 31	6,347 55	331 71	1,351 07		2,247 55	101,764 52
811 02	5 18	86 52	5,377 63		383 32		374 05	67,962 39
474 02	35 03	444 89	5,949 26		533 82		13,351 52	71,351 52
683 89	155 31		14,108 78		385 01		612 89	85,953 63
496 66	1 21	1 58	5,330 01		256 26		304 90	36,107 26
1,020 88	2,811 30	206 56	1,047 63	38	277 66	463 55	454 47	40,255 01
133 41			367 78				434 38	1,462 70
15 02								28 57
4,821 64	159 27	568 98	39,292 26	317 74	1,096 89		2,515 99	224,073 90
961 56			7,800 98			21 18	1,318 21	1,372 75
343 71	3,078 34	85	3,841 84		479 33		150 00	73,469 36
							963 33	2,471 58
3,687 21								59,360 98
52 87								4,042 58
81	27 09			11 70			252 40	89 42
74,886 14	134,718 24	59,721 67	317,439 44	11,216 51	46,969 16	12,033 36	80,155 01	4,422,101 12

Vote 87 Representation Abroad—Construction, acquisition or improvement of buildings, works, land, new equipment and furnishings

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Freight, Express and Cartage.....	(6)	38,650 00	38,650 00	26,470 94
Office Furnishings	(11)	22,850 00	22,850 00	20,509 02
Construction, Acquisition and Improvement of Properties for Offices and Residences Abroad	(13)	40,420 00	40,420 00	9,792 50
Acquisition of Furniture and Furnishings for Residences Abroad	(16)	86,020 00	86,020 00	62,779 60
Procurement of Motor Vehicles	(16)	41,000 00	41,000 00	17,384 27
		<u>\$ 228,940 00</u>	<u>\$ 228,940 00</u>	<u>\$ 136,936 33</u>

A more detailed statement of expenditures from this vote by offices and objects of expenditure follows.

	<u>Freight, Express and Cartage</u>	<u>Office Equipment and Furnishings</u>	<u>Acquisition and Construction of Buildings and Works</u>	<u>Acquisition and Construction of Equipment</u>	<u>Total</u>
Diplomatic Missions—					
Argentina	202 91			1,042 03	1,244 94
Australia	1,240 42	3,609 20		5,028 12	9,877 74
Belgium	122 98	164 01		825 36	1,112 35
Brazil	788 65	49 40		1,649 82	2,487 87
Chile	687 15	117 53		1,227 67	2,032 35
Cuba	392 41			4,643 97	5,036 38
Czechoslovakia	77 36	16 80		256 36	350 52
Denmark	25 50	49 24		74 74	
France	1,457 16	10 68		7,162 73	8,630 57
Germany—Berlin	5 35				5 35
Germany—Bonn	2,135 11	1,052 98	6,966 15	2,452 61	12,606 85
Greece	901 71			3,307 78	4,209 49
India	668 17	422 25	84 58	1,484 95	2,659 95
Ireland	663 78	234 87	128 98	1,517 56	2,545 19
Italy	218 37	343 00		1,548 48	2,109 85
Japan	695 77		570 00	4,059 34	5,325 11
Mexico	199 52			2,764 62	2,964 14
The Netherlands	261 36			2,468 35	2,729 71
New Zealand	44 63			60 92	105 55
Norway	691 96	197 00		3,027 34	3,916 30
Pakistan	374 39	3,604 15	1,753 39	695 90	6,427 83
Peru	355 68			734 46	1,090 14
Poland	1,706 39	156 53		2,571 39	4,434 31
South Africa	224 42	179 65		1,531 62	1,935 69
Sweden	58 87	2,346 93		540 55	2,946 35
Switzerland	233 67			4,216 61	4,450 28
Turkey	45 41	10 98		255 22	311 61
U.S.S.R.	3,109 69			9,914 70	13,024 39
United Kingdom	351 94	48 86		1,004 53	1,405 33
Canadian Delegation to the European Division of the United Nations, Geneva, Switzerland		46 95			46 95
Canadian Delegation to the United Nations, New York	135 00			1,400 84	1,535 84
Office of European Economic Co- operation, Paris, France	19 15	773 99		1,784 31	2,577 45
U.S.A.	12 17	1,103 15	85 00	1,792 39	2,992 71
Yugoslavia	7,149 79	2,991 52		3,964 96	14,106 27

	Freight, Express and Cartage	Office Equipment and Furnishings	Acquisition and Construction of Buildings and Works	Acquisition and Construction of Equipment	Total
Consulates—					
Boston, U.S.A.	40 97	139 98			180 95
Caracas, Venezuela	240 62	1,106 50	204 40		1,551 52
Chicago, U.S.A.		43 13			43 13
Frankfurt, Germany	653 56	504 98		1,965 15	3,123 69
New York, U.S.A.	64 93	1,184 76		1,623 11	2,872 80
San Francisco, U.S.A.	181 03				181 03
Miscellaneous—					
New Offices—					
New Orleans, U.S.A.	32 99				32 99
General				1,640 12	1,640 12
	<u>\$ 26,470 94</u>	<u>\$ 20,509 02</u>	<u>\$ 9,792 50</u>	<u>\$ 80,163 87</u>	<u>\$ 136,936 33</u>

Vote 88 Representation Abroad—To authorize the construction, acquisition, improvement and furnishing of properties for Canadian Government offices and residences abroad, payment therefor to be made in foreign currencies that are not convertible into Canadian or United States dollars and that may be used only for governmental or other limited purposes and that have been acquired in respect of reparations or pursuant to the settlement of claims arising out of military operations or war expenditures, or in exchange for other such currencies so acquired

		Estimates	Allotments	Expenditures
Office Furnishings	(11)		10,000 00	6,957 65
Acquisition and Construction of Buildings and Works, including land	(13)	990,000 00	980,000 00	525,735 40
Acquisition and Construction of Equipment	(16)	52,500 00	52,500 00	39,198 01
		<u>\$ 1,042,500 00</u>	<u>\$ 1,042,500 00</u>	<u>\$ 571,891 06</u>

A more detailed statement of expenditures from this vote by offices and objects of expenditure follows:

	Office Furnishings	Acquisition and Construction of Buildings and Works	Acquisition and Construction of Equipment	Total
Belgium	3,016 15			3,016 15
Denmark			5,259 17	5,259 17
France		365,056 52	5,853 76	370,910 28
Germany—Bonn	3,941 50		68 86	4,010 36
India		159,542 36		159,542 36
Italy		118 62		118 62
Japan		808 76		808 76
The Netherlands		209 14	128 00	337 14
Yugoslavia			27,888 22	27,888 22
	<u>\$ 6,957 65</u>	<u>\$ 525,735 40</u>	<u>\$ 39,198 01</u>	<u>\$ 571,891 06</u>

PUBLIC ACCOUNTS, 1951-52: PART II

Inconvertible currencies were also utilized for operational expenditures and, as the expenditures were made, the equivalent in Canadian dollars was charged to the relevant votes.

A list of inconvertible currencies utilized by this Department during this fiscal year appears below.

	Foreign Currencies	Canadian Equivalent
Danish Kroner	156,955.60	23,894 16
Dutch Guilders	200,679.72	55,030 23
French Francs	244,072,316.00	717,995 45
German Deutschmarks	409,697.93	102,147 64
*Indian Rupees	785,367.00	176,704 69
Italian Lire	16,000,000.00	27,316 00
Japanese Yen	12,300,000.00	35,365 92
Yugoslav Dinars	2,010,000.00	16,552 08
		<u>\$ 1,155,006 17</u>

*Indian rupees received from the Government of the United States in exchange for Spanish pesetas.

Votes 89 and 683 To provide for official hospitality.....	40,000 00
Expenditures.....	(22) \$ <u>39,619 96</u>

Expenditures from this vote were authorized by the Secretary of State for External Affairs.

Votes 90 and 575 To provide for relief of distressed Canadian citizens abroad and for the reimbursement of the United Kingdom for relief expenditures incurred by its Diplomatic and Consular Posts on Canadian account (part recoverable)	20,000 00
Expenditures.....	(22) \$ <u>16,222 29</u>

Expenditures represent payments made by the Diplomatic Missions abroad for distressed Canadians on written agreement of repayment, with the exception of \$926.34 which represents small monthly payments made to 4 Canadian citizens who, because of age, have not been repatriated to Canada.

Refunds of such payments received in the same fiscal year in which the disbursements were made were credited to this vote, under authority of T.B. 355389, June 30, 1948.

Votes 91 and 576 Canadian Representation at International Conferences

	Estimates	Allotments	Expenditures
Travel	(5) 94,000 00	82,000 00	72,321 39
Subsistence	(5) 91,000 00	103,000 00	102,651 86
Entertainment	(22) 6,000 00	8,500 00	8,431 35
Sundries	(22) 74,000 00	71,500 00	70,062 96
	<u>\$ 265,000 00</u>	<u>\$ 265,000 00</u>	<u>\$ 253,467 56</u>

Details of expenditures by conferences follow:

	Travel	Subsistence	Entertainment	Sundries	Total
Agreement on Tariffs and Trade	8,312 17	6,357 55	121 75	7,503 03	22,294 50
Commonwealth Consultative Committee on South and South East Asia	1,266 51			238 74	1,505 25
Economic and Social Council of the United Nations	5,744 09	9,211 12	371 98	2,042 14	17,369 33
Food and Agriculture Organization of the United Nations	284 72			96 67	381 39
International Civil Aviation Organiza- tion	1,264 15	811 20	1,375 22		3,450 57
International Refugee Organization	119 16	754 17		247 38	1,120 71
Japanese Peace Treaty Negotiations ...	1,797 49	1,534 71		237 02	3,569 22
North Atlantic Treaty	12,519 25	10,345 99	2,980 06	21,469 02	47,314 32
United Nations Assembly	29,987 43	69,607 99	3,171 75	36,220 69	138,987 86
United Nations Educational, Scientific and Cultural Organization	8,111 94	1,292 39	305 57	453 96	10,163 86
Sundry	2,914 48	2,736 74	105 02	1,554 31	7,310 55
	<u>\$ 72,321 39</u>	<u>\$ 102,651 86</u>	<u>\$ 8,431 35</u>	<u>\$ 70,062 96</u>	<u>\$ 253,467 56</u>

Following is a list of delegates and personnel who received travelling expenses (travel and subsistence) of \$500 or over. It should be noted that the amounts shown are not included in the travelling expenses of the Honourable Member of the Senate, Members of the House of Commons and Government employees, listed elsewhere.

	Amount		Amount		Amount
<i>Honourable Member of the Senate—</i>		George, J.	2,897 74	Wilgress, L. D. ...	1,673 28
Hurtubise, J. R. ...	2,043 16	Goldschlag, K. ...	1,491 45	Finance:	
<i>Members of the House of Commons—</i>		Gordon, D.	3,160 27	Callaghan, W. J. .	1,326 14
Abbott, Hon. D. C. .	2,791 61	Heeney, A. D. P. .	1,472 70	Deutsch, J. J.	1,967 17
Ashbourne, T. G. .	1,761 42	Henry, R. K.	969 41	Hockin, A. B.	1,127 31
Balcer, L.	1,489 99	Hobbs, O. E.	1,921 36	McKinnon, H. B. .	1,034 70
Bennett, C. E.	1,744 16	Hughes, J. D.	1,951 63	Morrison, A. A. .	511 49
Bourget, M.	2,313 91	Irwin, J. A.	1,607 67	Pollock, S.	3,362 25
Garson, Hon. S. S. .	2,225 97	Johnson, D. M. .	2,331 89	Reisman, S. S. ...	2,497 10
Hansell, A. G.	1,585 93	Laroche, M. M. .	1,906 32	Wolfson, H. L. ...	710 92
Larson, F. H.	2,432 43	Leriger, J.	952 17	Wright, H. H.	2,660 44
Lesage, J.	5,086 01	Levesque, L.	1,245 84	Justice:	
Pearkes, G. R.	1,841 68	MacCallum, E. P. .	2,114 58	Clyne, Hon. J. V. .	1,745 39
Pearson, Hon. L. B. .	4,644 50	MacKay, R. A. ...	683 16	National Defence:	
Sinclair, J.	2,199 44	McCardle, J. J. .	3,255 84	Foulkes, C.	875 21
Wright, P. E.	1,338 01	McGreer, E. D. ..	1,438 00	National Health and Welfare:	
<i>Government Employees by Departments, etc.—</i>		McIlraith, M. E. .	2,330 40	Curry, R. B.	999 25
Agriculture:		McIntosh, L. M. .	2,379 19	Sharman, C. H. L. .	890 98
Richards, A. E. ...	707 55	Meagher, B. M. ..	1,710 08	Sinclair, A.	1,491 44
External Affairs:		Meek, O. M.	2,082 33	Public Archives:	
Anderson, S. M. ...	1,981 83	Meers, M.	976 85	Lamb, W. K.	1,267 49
Bennie, J. E.	1,844 87	Menard, A.	1,135 45	Secretary of State:	
Berlis, N. F. H. ...	2,280 51	Molson, P.	2,974 88	Dumont, T.	666 59
Bruer, E.	1,389 37	Parkinson, J. F. .	648 48	O'Meara, W. P. J. .	1,842 66
Cote, E. A.	1,286 61	Patrick, G. J.	2,058 43	Trade and Commerce:	
Couillard, L. E. ...	1,333 93	Perron, T.	1,903 03	Isbister, C. M.	2,188 07
Crean, G. G.	966 73	Pick, A. J.	1,575 76	Schwarzman, M. ...	1,693 93
Crepault, A. R. ...	3,464 44	Plumptre, A. F. W.	1,430 18	<i>Others:</i>	
Curtin, M. A.	1,434 63	Poirier, J. A.	2,031 53	Beverton, R. J. ...	1,225 45
Dagenais, S. J. ...	2,043 44	Ritchie, C. S. A. .	1,291 88	Doughty, C.	1,228 71
Davis, H. F.	1,213 30	Rivard, A.	500 17	Marshall, R. J. ...	2,890 14
Demers, A.	1,895 78	Robinson, H. B. O.	1,813 85	Narborough, G. ...	1,214 42
Desjardins, C. J. .	2,031 76	Rogers, B.	1,181 24	Stevenson, F.	1,205 38
Dore, V.	664 78	Slack, J.	572 58	Other travelling ex- penses (each under \$500)	7,831 27
Dussault, M.	2,054 65	Smith, A.	1,165 57	Total travelling ex- penses	<u>\$ 174,973 25</u>
		Stansfield, D.	2,762 55		
		Stephens, L. A. D.	2,598 01		
		Stone, T. A.	2,745 37		
		Thibault, J. E. ...	1,435 83		

Vote 92 Canadian Section of Canada-United States Permanent Joint Board on Defence including \$7,500 for the Chairman, notwithstanding anything contained in the Civil Service Act

		Estimates	Allotments	Expenditures
Salaries	(1)	7,500 00	7,500 00	7,500 00
Travel	(5)	2,000 00	1,960 00	912 03
Sundries	(22)	500 00	540 00	533 17
		<u>\$ 10,000 00</u>	<u>\$ 10,000 00</u>	<u>\$ 8,945 20</u>

Vote 93 Grant to the United Nations Association in Canada.....		10,000 00
Expenditures.....	(20)	<u>\$ 10,000 00</u>

Vote 94 Grant to the Canadian Red Cross Society (for international activities of the Red Cross).....		25,000 00
Expenditures.....	(20)	<u>\$ 25,000 00</u>

Vote 577 To provide for the expenses incurred by Canada as host at the Ottawa Conference of the North Atlantic Treaty Organization.....		19,000 00
Expenditures.....	(22)	<u>\$ 18,932 75</u>

Expenditures included payments to Radio Station C.F.R.A., \$2,220; Chateau Laurier, \$6,302.35; Country Club, \$32.78; Parliamentary Restaurant, \$1,779.91; and Department of Public Printing and Stationery, \$759.62.

B—GENERAL

THE CANADIAN GOVERNMENT'S ASSESSMENT FOR MEMBERSHIP IN THE FOLLOWING INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS

Votes 95 and 684 United Nations Organization.....		1,492,350 00
Expenditures.....	(20)	<u>\$1,468,239 66</u>

Payments amounted to \$1,383,093 (U.S.).

Votes 96 and 684 Food and Agriculture Organization of the United Nations...		111,000 00
Expenditures.....	(20)	<u>\$ 109,075 54</u>

Payments amounted to \$102,750 (U.S.).

Votes 97 and 684 International Labour Organization.....		260,800 00
Expenditures.....	(20)	<u>\$ 256,615 16</u>

Payments amounted to \$241,733.44 (U.S.).

Votes 98 and 684 United Nations Educational, Scientific and Cultural Organization		330,800 00
Expenditures.....	(20)	<u>\$ 325,559 98</u>

Payments amounted to \$306,680 (U.S.).

Vote 99	International Civil Aviation Organization.....		114,630 00
	Expenditures.....	(20)	\$ 114,629 00
<hr/>			
Votes 100 and 684	World Health Organization.....		234,800 00
	Expenditures.....	(20)	\$ 228,432 06
<hr/>			
Payments amounted to 933,399.60 Swiss francs.			
<hr/>			
Votes 101 and 684	Commonwealth Economic Committee.....		17,070 00
	Expenditures.....	(20)	\$ 16,663 46
<hr/>			
Payments amounted to £5,610.			
<hr/>			
Votes 102 and 684	Commonwealth Shipping Committee.....		520 00
	Expenditures.....	(20)	\$ 505 06
<hr/>			
Payments amounted to £170.			
<hr/>			
Votes 103 and 684	Inter-Allied Reparations Agency.....		7,100 00
	Expenditures.....	(20)	\$ 6,964 26
<hr/>			
Payments amounted to 329,612.50 Belgian francs.			
<hr/>			
Votes 104 and 684	Inter-American Committee on Social Security.....		4,800 00
	Expenditures.....	(20)	\$ 4,683 37
<hr/>			
Payments amounted to \$4,411.77 (U.S.).			
<hr/>			
Votes 105 and 684	The Canadian Government's contribution to the Adminis- tration of the General Agreement on Tariffs and Trade.....		14,500 00
	Expenditures.....	(20)	\$ 14,263 42
<hr/>			
Payments amounted to \$13,436.25 (U.S.).			
<hr/>			
Vote 685	Contribution to the North Atlantic Treaty Organization to meet the Canadian Government's share of the cost of civil administration.....		320,000 00
	Expenditures.....	(20)	\$ 178,033 66
<hr/>			
Payments amounted to £60,038.8.0.			

INTERNATIONAL CIVIL AVIATION ORGANIZATION

Vote 106 To provide the International Civil Aviation Organization with office accommodation at cost.....

Expenditures..... (20) \$ 66,603 00

P.C. 31/1784, April 5, 1950 authorized this expenditure to provide for the payment of a portion of the rental charged by the Canadian National Railways for space in the International Aviation Building in Montreal.

PENSIONS AND OTHER BENEFITS

Annuity to Mrs. Helen Young Roy, Appropriation Act No. 2, c. 15, 1949..... (21) \$ 1,666 66

The Diplomatic Service (Special) Superannuation Act, c. 56, 1947, as amended (21) \$ 8,159 98

The Diplomatic Service (Special) Superannuation Act, provides superannuation benefits for senior appointees of the Department of External Affairs serving outside Canada. Under the provisions of this Act, every official of the status designated in the Act who is not a contributor under the Civil Service Superannuation Act shall, by reservation from his salary, contribute 6 per cent of such salary to the Consolidated Revenue Fund. These contributions are credited to Ordinary Revenue—Miscellaneous.

Expenditures consisted of a refund, pursuant to the provisions of section 3 of the Act, as amended, and under authority of P.C. 2/1244, March 5, 1952 to J. D. Kearney, former Ambassador to Argentina, of the total of his contributions without interest in the amount of \$3,612.34; and retirement allowance paid to Henry Laureys as authorized by P.C. 7/319, January 18, 1951 and P.C. 14/466, January 26, 1951.

INTERNATIONAL JOINT COMMISSION

Salaries and expenses of the Commission (Chap. 28, Statutes of 1911 as amended)

Salaries	(1)	35,210 42
Reporters' Fees	(4)	501 42
Travel	(5)	10,070 76
Postage	(7)	84 00
Telephones, Telegrams and other Communication Services	(8)	940 54
Printing of Departmental Reports and other Publications	(9)	5,052 78
Advertising of Public Hearings	(10)	51 34
Office Stationery, Supplies and Equipment	(11)	1,320 61
Rent	(15)	5,250 00
Sundries	(22)	673 63
		\$ 59,155 50

Chapter 28 of the Statutes of 1911, as amended, confirmed the signing of a Treaty with the United States of America at Washington, January 11, 1909, "to prevent disputes regarding the use of boundary waters and to settle all questions which are now pending between the United States and the Dominion of Canada involving the rights, obligations or interests of either in relation to the other or to the inhabitants of the other, along their common frontier, and to make provision for the adjustment and settlement of all such questions as may hereafter arise".

The Treaty further provided for the establishment and maintenance of a Commission composed of six Commissioners, three on the part of each country. The United States and Canadian Sections of the Commission may each appoint a Secretary. The salaries and personal expenses of the Commissioners and the Secretaries are paid by their respective Governments and joint expenses are shared equally.

Vote 107 To provide for preliminary studies and surveys of the Mid-Western Watershed			10,000 00
Expenditures.....	(4)	\$	5,608 12

Expenditures consisted of engineering fees in the amount of \$800 at the rate of \$100 per day and travelling expenses of \$550.55 paid to T. H. Hogg, Toronto, under authority of P.C. 55/1666, April 17, 1948; legal fees in the amount of \$3,312.50 at the rate of \$125 per day and travelling expenses of \$945.07 paid to H. W. Pope, Moose Jaw, Sask., under authority of P.C. 6/1762, April 20, 1948, as amended. Expenditures to date on this project were \$37,015.79.

Vote 108 To provide for Canada's share of an investigation on the matter of air pollution in the vicinity of Detroit and Windsor

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1)	24,872 00	20,872 00	17,300 82
Travel	(5)	4,000 00	2,400 00	1,669 74
Freight, Express and Cartage	(6)	400 00	400 00	100 12
Telephones and Telegrams	(8)	600 00	600 00	530 90
Motor Car Expenses	(12)	800 00	1,200 00	1,162 82
Purchase of Scientific Apparatus	(12)	5,700 00	9,300 00	5,482 50
Rent	(15)	2,400 00	4,000 00	3,790 35
Sundries	(22)	1,228 00	1,228 00	605 14
		<u>\$ 40,000 00</u>	<u>\$ 40,000 00</u>	<u>\$ 30,642 39</u>

Expenditures to date by the Government of Canada on this project amounted to \$68,708.51.

Vote 109 To provide for Canada's share of the expenses in connection with the St. John River Reference

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Professional and Special Services	(4)	40,000 00	50,000 00	12,474 45
Travel	(5)	2,000 00		
Sundries	(22)	8,000 00		
		<u>\$ 50,000 00</u>	<u>\$ 50,000 00</u>	<u>\$ 12,474 45</u>

Payments were made to the Department of Resources and Development.

Vote 110 To provide for Canada's share of the expenses of the Niagara Falls Reference

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Professional and Special Services	(4)	45,000 00	50,000 00	3,178 71
Travel	(5)	1,000 00		
Sundries	(22)	4,000 00		
		<u>\$ 50,000 00</u>	<u>\$ 50,000 00</u>	<u>\$ 3,178 71</u>

Payments were made to the Department of Resources and Development.

TERMINABLE SERVICES

Vote 111 Commonwealth Consultative Committee on South and South East Asia (for Technical Assistance).....			400,000 00
Expenditures.....	(20)	\$	265,122 46

By P.C. 212/4211 of August 17, 1951, as amended, authority was granted to expend funds from this vote to meet the cost of Canada's participation in the Programme for Technical Co-operation in South and South East Asia under the Colombo Plan, upon request from a participating government, for the following purposes:

- (a) securing technicians for service in South and South East Asia;
- (b) granting fellowships and scholarships for study and training in Canada;
- (c) accepting technical and industrial missions for observation of the Canadian economy.

Expenditures were made on behalf of the following governments: India, \$123,430.93; Pakistan, \$94,872.95; Ceylon, \$46,141.79; miscellaneous, \$676.79.

By arrangement between the Department of External Affairs and the Department of Trade and Commerce, this vote was administered by the International Economic and Technical Co-operation Division of the latter department.

Vote 686 Contribution to the United Nations International Children's Emergency Fund	500,000 00
Expenditures	(20) \$ 500,000 00

Expenditures, as authorized by T.B. 410207, June 28, 1951, consisted of \$209,914.95 paid to Newfoundland Associated Fish Exporters Limited, St. John's for dried salted codfish for shipment to Yugoslavia and \$290,085.05 paid to the Canadian Commercial Corporation, the agent in Canada for the United Nations International Children's Emergency Fund.

Vote 687 To provide for and authorize grants or loans to governments of countries in South and South East Asia to assist in the economic development of such countries, and special administrative expenses in connection therewith	25,000,000 00
Expenditures	(20) \$ 25,000,000 00

Expenditures consisted of \$10,000,000 for the purchase of wheat for India under authority of P.C. 150, January 11, 1952, and \$15,000,000 paid to the Canadian Commercial Corporation as authorized by P.C. 1847, March 27, 1952, of which \$10,000,000 was expended on behalf of Pakistan, and \$5,000,000 on behalf of India.

Vote 688 To provide for the purchase and transportation to Yugoslavia of relief supplies	45,000 00
Expenditures	(20) \$ 43,860 95

Expenditures were for the purchase and transportation of Labrador fish as a gift to Yugoslavia from the Government of Canada for relief purposes, as authorized by T.B. 410207, June 28, 1951.

Vote 578 Contribution to the Provisional Inter-governmental Committee for the Movement of Migrants from Europe	50,100 00
Expenditures	(20) \$ 48,704 26

Vote 579 To provide for a gift of wheat as a contribution to Famine Relief for Greece	825,000 00
Expenditures	(20) \$ 825,000 00

Expenditures were for the purchase of 500,000 bushels of wheat to be milled into flour in Canada and shipped to Greece for famine relief, as authorized by P.C. 987, February 19, 1952 and T.B. 425963, April 4, 1952. Payments were made to the Canadian Wheat Board.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	(21) \$ 518 32
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REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Privileges, Licences and Permits	396,027 72	335,405 18
B Proceeds from Sales	8,711 23	737 08
C Services and Service Fees	5,784 04	7,349 28
D Refunds of Previous Years' Expenditure	21,647 28	38,700 78
E Miscellaneous	15,750 98	9,623 76
Total Ordinary	447,921 25	391,816 08
Special Receipts—		
F Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	4,892 61	1,439 34
Grand Total	<u>\$ 452,813 86</u>	<u>\$ 393,255 42</u>

Details

Ordinary Revenue—	
A Privileges, Licences and Permits: Passport and visa fees, \$394,017.19; rentals, \$2,010.53.....	396,027 72
B Proceeds from Sales: Sale of used automobiles at Posts abroad, \$8,451.42; sundry, \$259.81	8,711 23
C Services and Service Fees: Consular and service fees	5,784 04
D Refunds of Previous Years' Expenditure	21,647 28
E Miscellaneous: Superannuation contributions—Diplomatic Service, \$6,435.76; sundry, \$9,315.22..	15,750 98
Total Ordinary	447,921 25
Special Receipts—	
F Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	4,892 61
Grand Total	<u>\$ 452,813 86</u>

Certified correct.

L. D. WILGRESS,
Under-Secretary of State for External Affairs.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Cash and Other Current Assets				
<i>Working Capital Advances—</i>				
Departmental:				
A Working Capital Advances, Posts Abroad....		\$2,879,286 86	\$2,514,746 89	\$ 364,539 97

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
B Outstanding Imprest Account Cheques—				
External Affairs	30 21			30 21
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
C <i>Empress of Ireland</i> Relief Fund		3,249 21	3,249 21	
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
D External Affairs Suspense	92,648 62	415,766 46	357,797 34	34,679 50
E Unclaimed Cheques Suspense—				
External Affairs	166 03			166 03
	92,814 65	415,766 46	357,797 34	34,845 53
	<u>\$ 92,844 86</u>	<u>\$ 419,015 67</u>	<u>\$ 361,046 55</u>	<u>\$ 34,875 74</u>

A The parliamentary authority for these advances, and the extent to which it was required, follow:

Vote 655 To provide, subject to Regulations of the Treasury Board, for working capital advances in the current and subsequent fiscal years to posts and employees on posting abroad, and to authorize the creation of a special account in the Consolidated Revenue Fund to which shall be charged such advances and to which shall be credited expenditures made by and advances recovered from the said posts and employees, the excess of the amounts charged over the amounts credited to the account at any time not to exceed \$600,000. Vote 566 of the Appropriation Act No. 4, 1951 is hereby repealed.....		600,000 00
Expenditures	\$	364,539 97

B At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.

C This fund was raised by subscription in Great Britain following the sinking of the *Empress of Ireland* in 1914. Credits are deposits to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the Public Trustee of the Fund. The Department of External Affairs, the agent in Canada for the Trustee, makes disbursements to beneficiaries both here and in the United States.

D Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

E All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	130,456 94	98,616 53
Previous Years—Collectible	15,693 03	4,649 78
—Uncollectible	790 25	nil
	<u>\$ 146,940 22</u>	<u>\$ 103,266 31</u>

Details of the amounts totalling \$790.25 shown under Uncollectible follow. The 1942-43 items were in connection with expenditures by the Wartime Information Board of the Privy Council Office. None of the persons whose names are listed below are now in the employ of the Federal Government.

1942-43—Bella Kerr, balance of advance, \$16.41; Gwen Kidd, advance, \$200; H. O. McDonald, expenditure for medical treatment disallowed, \$10.63; L. McGillvray, advance, \$40.

1946-47—W. C. Merkley, outstanding balance of advances to, and expenditures on behalf of, \$523.21.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names, annual salary rates and annual allowance rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling or removal expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling or removal expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
OTTAWA				
Heeney, A. D. P., Under-Secretary of State for External Affairs	\$ 15,000 00			
Reid, E., Deputy Under-Secretary of State for External Affairs	12,000 00			
Leger, J., Assistant Under-Secretary of State for External Affairs	9,500 00			
Moran, H. O., Assistant Under-Secretary of State for External Affairs	9,500 00		\$ 2,402 35	
Ritchie, C. S. A., Assistant Under-Secretary of State for External Affairs	9,500 00			
McNaughton, A. G. L., Chairman, Canadian Section, International Joint Commission; and Chairman, Canadian Section, Canada- United States Permanent Joint Board on Defence	15,000 00		2,363 64	
Allard, H. J. M.	7,200 00			
Anderson, A. C.	7,200 00			
Armstrong, H. J.	6,860 00			
Beaulieu, P. A.	6,340 00			\$ 1,563 28
Belanger, J. E.	5,140 00			
Burbridge, K. J.	6,900 00			
Campbell, R.	5,140 00			
Cannon, A. E. L.	5,140 00			
Carter, H. H.	5,320 00			574 95
Cave, G. A.	5,320 00			
Chance, L. G.	8,000 00		1,890 80	
Collins, R. E.	6,600 00		694 91	
Dansereau, J. L.	7,500 00		1,983 65	
Davis, H. F.	5,580 00		512 82**	
Day, A. A.	7,200 00			
Eberts, C. C.	6,600 00			
Erichsen-Brown, J. P.	5,840 00			
Feaver, H. F.	7,200 00			
Freifeld, S. A.	5,410 00			1,077 72
Garneau, R.	5,580 00		562 37**	
Gill, E. W. T.	8,000 00		1,094 07	2,134 69
Glazebrook, G. P.	8,500 00			
Hemsley, S. D.	7,500 00			
Hicks, A. J.	5,840 00			
Hilborn, G. W. (including terminable allow- ances, \$180)	5,040 00			
Holmes, J. W.	7,500 00			
Hurley, J. J.	7,200 00			1,074 44

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
<i>OTTAWA—Concluded</i>				
Keith, B. A.	5,090 00			1,545 28
Kidd, G. P.	5,580 00		561 95**	991 34
LaVigne, J. W. L.	5,140 00			1,301 55
MacCallum, E. P.	5,580 00		1,607 85**	
MacKay, R. A.	8,500 00			
McCordick, J. A.	5,840 00			
Meagher, B. M.	5,140 00			
Molson, P. T. (including secretarial allowance, \$600)	5,460 00			
Norman, E. H.	7,500 00		729 97	
O'Brien, J. W.	5,840 00			
Pick, A. J. (including terminable allowance, \$260)	6,860 00			
Plumptre, A. F. W.	8,500 00			
Reading, P.	6,480 00			
Renaud, P. E.	8,000 00			
Ronning, C. A.	7,500 00		1,596 04	1,790 11
Scott, S. M.	8,000 00		684 22**	
Sicotte, G.	5,840 00		570 17	2,332 70
Spence, G.	7,500 00		2,918 82	
Stark, W. G.	6,520 00			776 38
Starnes, J. K.	6,100 00			
Summers, G. B.	7,500 00			
Sutherland, E. M.	5,410 00		1,097 04	
Thurrott, J. H.	5,140 00			
Tovell, F. M.	5,140 00			
Warren, J. H.	5,140 00			
Watkins, J. B. C.	7,800 00		1,259 70	
Wershof, M. H.	7,500 00			
West, C. H.	5,580 00			1,789 19
<i>OUTSIDE CANADA</i>				
<i>Diplomatic Missions—</i>				
<i>Argentina:</i>				
LaFleche, Hon. L. R., Ambassador	10,000 00			
Beaudry, G. V.	5,580 00	\$ 180 00		
Roy, L. V. J.	6,520 00	6,660 00		2,716 78
<i>Australia:</i>				
*Elliott, C. F., High Commissioner	10,000 00	5,700 00	1,516 33	2,100 59
<i>Belgium:</i>				
*Pope, M., Ambassador	10,000 00	14,340 00		
Chaput, R.	5,320 00	6,072 00		
Smith, A. C.	7,200 00	8,544 00		
<i>Brazil:</i>				
*Coleman, E. H., Ambassador	10,000 00	26,796 00		4,632 49
Morin, P. E.	5,580 00	11,016 00		2,728 36
<i>Chile:</i>				
*Mayrand, L., Ambassador	8,000 00	14,508 00		5,460 62
<i>Cuba:</i>				
*Scott, H. A., Ambassador	8,000 00	13,644 00		3,205 68
<i>Czechoslovakia:</i>				
Rogers, E. B., Charge d'Affaires	7,200 00	11,688 00		
<i>Denmark:</i>				
*McGreer, E. D., Minister	8,000 00	10,932 00		
<i>France:</i>				
*Vanier, G. P., Ambassador	10,000 00	7,800 00	3,008 24	
Cadieux, M.	6,600 00	6,792 00		1,009 37
Charpentier, F.	6,480 00	8,520 00		

OUTSIDE CANADA—Continued

Diplomatic Missions—Concluded

France:—Concluded

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
Clark, H. F.	5,100 00	4,704 00		3,106 77
Fournier, J.	6,340 00	8,520 00	1,066 95	
Macdonnell, R. M.	8,000 00	16,896 00		
Monette, A.	7,200 00	6,312 00	1,837 98	

Germany—Bonn:

*Davis, T. C., Ambassador	10,000 00	13,752 00	863 94	
Andrew, A. J.	5,580 00	6,852 00		
Chapdelaine, J. A.	7,200 00	8,160 00		

Greece:

*Magann, G. L., Ambassador	8,000 00	16,464 00	1,854 85	1,581 10
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India:

*Chipman, W. F., High Commissioner	10,000 00	14,748 00	3,588 66	
Bridle, P. A.	5,580 00		2,207 95	
McInnis, G. C.	6,340 00			3,421 33

Ireland:

*Turgeon, Hon. W. F. A., Ambassador	10,000 00	7,104 00		
Hicks, D. B.	5,580 00	3,432 00		

Italy:

Desy, J., Ambassador	10,000 00			2,539 90
Teakles, J. M.	5,580 00	6,984 00		

†Japan:

Menzies, A. R., Head of Mission	6,600 00	4,266 00		
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Mexico:

*Hebert, C. P., Ambassador	9,080 00	11,928 00		
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The Netherlands:

*Dupuy, P., Ambassador	10,000 00	13,272 00		
Durbin, W. St. L.	5,530 00	5,580 00	530 59	611 62
Stephens, L. A. D.	5,840 00	1,920 00	762 91	2,245 01
Tremblay, P.	6,600 00	7,848 00		2,827 75

New Zealand:

*Rive, A., High Commissioner	8,000 00	6,348 00		
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Norway:

*Garland, E. J., Minister	8,000 00	10,392 00		
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Pakistan:

*Kirkwood, K. P., High Commissioner	8,000 00	11,976 00		1,023 80
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Peru:

*Vaillancourt, E., Ambassador	10,000 00	12,204 00		
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Poland:

Carter, T. L.	5,580 00			
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South Africa:

*MacDermot, T. W. L., High Commissioner	8,000 00	9,336 00	855 99	
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Sweden:

*Stone, T. A., Minister	8,000 00	12,912 00	1,003 85	
Southam, G. H.	5,140 00	4,704 00		

Switzerland:

*Dore, V., Minister	10,000 00	12,204 00		
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Turkey:

*Odium, V., Ambassador	10,000 00	10,800 00		
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U.S.S.R.:

*Ford, R. A. D., Charge d'Affaires	6,600 00	8,556 00		945 64
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	Salary rate	Allowance rate	Travelling expenses	Removal expenses
OUTSIDE CANADA— <i>Concluded</i>				
Diplomatic Missions— <i>Concluded</i>				
United Kingdom:				
*Wilgress, L. D., High Commissioner	12,000 00	21,384 00		
Cote, E. A.	6,600 00	5,256 00	532 15	
Couillard, J. L. E.	6,340 00			
Horne, H. R.	5,140 00	3,708 00		
Hudd, F.	8,200 00	3,720 00		
Moodie, C.	6,480 00	4,416 00		
Newton, T. F. M.	7,200 00	5,256 00	561 37	1,017 20
Rae, S. F.	7,200 00	5,256 00		
Ritchie, A. E.	6,900 00			752 81
Canadian Delegation to the European Division of the United Nations, Geneva, Switzerland:				
Williams, B. M.	5,140 00	6,024 00		1,475 94
Berlis, N. F. H.	5,580 00		1,059 78	1,109 91
Canadian Delegation to the United Nations, New York:				
*Johnson, D. M., Permanent Representative	8,000 00	10,596 00		1,155 19
George, J.	5,320 00	5,244 00		856 60
U.S.A.:				
*Wrong, H. H., Ambassador	12,000 00	26,004 00		
Matthews, W. D., Minister	8,000 00	13,392 00		
Campbell, P. G. R.	5,320 00	3,180 00		
Gilmour, E. H.	5,580 00	4,920 00		608 07
Ignatieff, G.	7,200 00	6,936 00		
Malone, T. P.	6,340 00	5,832 00		
Le Pan, D. V.	6,900 00	6,936 00		579 56
Pierce, S. D.	10,000 00	12,000 00**	585 77**	
Yugoslavia:				
*Macdonald, J. S., Ambassador	8,000 00	12,912 00	736 65	4,016 02
Crean, G. G.	6,600 00	6,636 00	784 14	
Consulates—				
Boston, U.S.A.:				
Strong, J. A., Consul General	8,720 00	9,024 00		872 91
Delisle, J. L.	5,580 00	6,216 00		790 36
Tait, R. H.	6,480 00	732 00		
Caracas, Venezuela:				
Turcotte, E., Consul General	6,900 00	20,544 00		2,818 12
Chicago, U.S.A.:				
Cole, D. S., Consul General	7,200 00	13,008 00		1,553 54**
New York, U.S.A.:				
*Greene, K. A., Consul General	10,000 00	17,496 00		
Bellemare, E. R.	5,530 00	5,244 00		592 27
Cleveland, J. H.	5,840 00	6,216 00		
San Francisco, U.S.A.:				
Senior, C. N., Acting Consul General	5,580 00	7,428 00		
Shanghai, China:				
Patterson, G. S.	8,500 00		2,416 53	3,164 08

*In addition to allowances as listed, these officials are supplied with living accommodation.

†Food and lodging furnished in lieu of living allowances.

**These items include amounts charged as follows: for living allowance—Department of Defence Production, Vote 76, \$12,000; for travelling expenses—Department of Defence Production, Vote 76, \$494.12, Department of National Defence, Vote 245, \$1,335.08, Department of National Health and Welfare, Vote 255, \$883.90, Department of the Secretary of State, Vote 629, \$562.37; for removal expenses—Department of Trade and Commerce, Vote 451, \$483.41.

Other salaried employees who received travelling or removal expenses of \$500 or over

	Travelling expenses	Removal expenses	Travelling expenses	Removal expenses
OTTAWA				
Anton, N.	\$ 8,999 80		Cuba:	
Agnes, W. M.		\$ 1,003 49	Brown, K. C.	1,320 60
Belanger, M.	876 53		Czechoslovakia:	
Barclay, M. J.	770 18		Eynon, B.	615 37
Beckett, G. D. W.	9,180 40		Denmark:	
Blais, M.	690 17		Strong, E.	553 58
Bruer, E.	558 24		France:	
Carson, B. M.	837 66		Belanger, J. R.	1,210 12
Clark, F.	614 94	584 51	Bougie, R.	1,276 13
Cook, J. M.	1,297 78	1,083 99	Gagnon, F.	719 28
Courchesne, J. W.	1,261 61	1,712 85	Lecoq, Y.	954 82
Cox, G.		902 84	Lepage, G.	878 23
Crowe, M. A.	2,366 17	1,320 85	Piche, J. E.	988 52
Egan, E.	651 53		Rocque, H.	736 68
Fairnie, J. S.	948 95		Stoner, O. G.	669 23
Fenton, E. R.	1,083 19		Thomas, J. A.	1,497 90
Foote, J. D.	2,304 71	2,188 43	Germany—Bonn:	
Fournier, M. C.	1,283 01		Moore, V. C.	776 63
Hadwen, J. G.		783 87	Greece:	
Hall, E.	721 31		McLeod, J.	747 92
Halliday, D. K.	837 42	813 90	Wood, W. M.	1,542 56
Halstead, J. G. H.	556 53		India:	
Hooton, K. F. G.		1,128 01	Blouin, G. H.	3,953 06
Hughes, C. J.	721 25		Evraine, J.	843 81
Hunt, G. R.	1,028 49	724 65	Lobel, S.	737 26
Levesque, L.	760 61		Italy:	
MacKenzie, M. F.	517 07		Beaulne, Y.	1,865 17
Marshall, L.	864 55		Clark, G. M.	1,182 96
McIntosh, L.	820 34		Cousineau, R.	1,057 97
Mew, N. E.	655 11		Japan:	
Munro, D. W.	1,968 81	1,403 14	Burgess, E. M.	812 85
Murray, J. R.	560 30		Matheson, A. J.	587 58
Philion, C. M.	621 49		McGaughey, C. E.	560 76
Rau, G. A.		1,936 28	Mexico:	
Reid, K.	754 70		Carlisle, F.	616 39
Riddell, G. G.		1,625 98	The Netherlands:	
Robbins, M.	659 52		Hoogendyk, W. F.	534 53
Roberts, W. G.	630 25		Roop, R. S.	528 00
Ronahan, M. E.	528 33		New Zealand:	
Ross, A. D.	2,699 23	1,356 17	Bull, G. B.	2,414 30
Stansfield, D.	2,536 12		Rickaby, M.	567 14
Swanson, S.	932 94	1,040 05	Norway:	
Wainman-Wood, T. B.		1,113 55	Campbell, W. R.	2,440 49
Wilgress, E. D.		1,406 95	Pakistan:	
Wilson, D. B.	2,761 37	1,192 31	Monaghan, T. D.	735 32
Yates, S. M.	536 15		MacDonald, S.	708 66
Zawisza, M.	588 76		Peru:	
OUTSIDE CANADA				
Diplomatic Missions—				
Australia:				
Charpentier, G.		3,564 26	Dougan, J. A.	1,894 66
Lockhart, M.		1,003 61	Moreau, G.	576 35
Robinson, M.		821 40	Poland:	
Belgium:				
Routier, S.		701 09	Hart, A. F.	1,457 86
Brazil:				
Nutt, J. S.		4,826 85	Meers, M.	897 85
Chile:				
Marcotte, L.		718 33	Staines, H. L.	1,990 57
Wolfe, M. J.		3,410 58	South Africa:	
			McAfee, G. M.	610 33
			O'Brien, M.	557 28
			Sweden:	
			Shirley, W.	592 65

	Travelling expenses	Removal expenses		Travelling expenses	Removal expenses
OUTSIDE CANADA—Concluded					
Diplomatic Missions—Concluded					
Turkey:					
Gauvin, M.		2,104 39	Canadian Delegation to the European Division of the United Nations, Geneva, Switzerland:		
Honeyford, E. C. ...		855 74	McIlwraith, K. D. ..		2,333 11
Julien, M.		616 74	Office of European Economic Co-operation, Paris, France:		
U.S.S.R.:					
Bayard, M. A.		822 96	Harris, A.		697 75
Black, E. P.		2,738 69	Stapledon, R. D. ...		1,530 17
Romain, J.		592 42	U.S.A.:		
Trottier, P. L.		1,371 06	Holbrook, F. E.		660 69
United Kingdom:					
Clarke, A. A.		1,100 50	Yugoslavia:		
Grandy, J. F.		1,209 63	Constant, C.		661 89
Hall, A. L.	1,816 76		Currie, H.		589 31
Jenkins, W. A.		816 16	Consulates—		
Riley, J. L.		1,749 01	Chicago, U.S.A.:		
Robinson, H. B.		1,103 49	Broadbridge, A. F. ..		625 32
Scott, T. R.		1,872 47	Sao Paulo, Brazil:		
Smith, G. L.		882 83	Gauvreau, M.		664 60
			Shanghai, China:		
			Ballachey, F. G. ...	984 44	706 78

Suppliers receiving \$10,000 or over from this Department

Buckerfield's, Vancouver, \$805,322; Bunge Corporation Ltd., Vancouver, \$805,322; Government of Canada—Canadian Wheat Board, \$825,000, Department of National Defence, \$17,347.14, National Film Board, \$12,107.28, Department of Public Printing and Stationery, \$227,400.90, Department of Public Works, \$71,853, Department of Resources and Development, \$15,653.16; Canada Grain Export Co. Ltd., Vancouver, \$457,669.33; Canadian National Railways, Ottawa, \$164,747.27; Canadian National Telegraphs, Ottawa, \$31,117.86; Canadian Pacific Air Lines Limited, Vancouver, \$11,589.14; Canadian Pacific Railway Co., Ottawa, \$80,095.61; Capital Storage Company, Ottawa, \$11,794.71; Cargill Grain Co. Ltd., Vancouver, \$686,504; Chateau Laurier, Ottawa, \$16,205.86; Continental Grain Co., Vancouver, \$573,406.85.

The T. Eaton Co. Limited, Toronto, \$17,194.57; Fournier Van & Storage Limited, Ottawa, \$13,742.04; General Motors of Canada Limited, Oshawa, Ont., \$30,621.45; The Grain Growers Export Co. Ltd., Vancouver, \$216,481.51; Hall Bryan Ltd., Vancouver, \$242,036.65; Hallet and Carey (B.C.) Ltd., Vancouver, \$793,880.25; Kerr Gifford & Co. Inc., Vancouver, \$846,688.25; McCabe Grain Co. Ltd., Vancouver, \$715,108.33; Midland Pacific Terminal Ltd., Vancouver, \$742,832.53; Newfoundland Associated Fish Exporters Limited, St. John's, \$253,775.90; Northern Sales Ltd., Vancouver, \$648,218.20; H. H. Popham and Company Limited, Ottawa, \$10,101.67; F. W. Rudolph, Vancouver, \$800,874.65; Searle Grain Co. Ltd., Vancouver, \$833,926.33; Trans-Canada Air Lines, Montreal, \$133,246.75.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	3,740,936 42	3,741,066 74	3,399,229 34
(2) Civilian Allowances	1,561,749 00	1,495,101 60	1,372,040 14
(4) Professional and Special Services	102,251 42	49,500 47	19,230 76
(5) Travelling and Removal Expenses	520,620 76	540,954 11	482,431 46
(6) Freight, Express and Cartage	65,695 00	54,428 91	50,269 54
(7) Postage	33,734 00	26,974 74	26,961 03
(8) Telephones, Telegrams and Other Communication Services	328,705 54	326,382 03	332,086 69
(9) Printing of Departmental Reports and Other Publica- tions	45,052 78	25,755 45	74,323 13
(10) Films, Displays, Broadcasting, Advertising, etc.	22,901 34	20,611 37	14,511 39
(11) Office Stationery, Supplies, Equipment and Furnishings	260,240 61	241,978 58	207,755 19
(12) Materials and Supplies	154,205 00	148,282 09	158,443 50
Buildings and Works, including Land—			
(13) Acquisition and Construction	1,030,420 00	535,527 90	355,897 66
(14) Repairs and Upkeep	66,280 00	59,721 67	47,897 86
(15) Rentals	348,690 00	326,479 79	391,895 86
Equipment—			
(16) Acquisition and Construction	179,520 00	119,361 88	345,079 03
(17) Repairs and Upkeep	13,235 00	11,216 51	
(19) Municipal and Public Utility Services	51,945 00	46,969 16	51,274 06
(20) Grants, Subsidies, etc., Not included Elsewhere—			
Grants or Loans—Countries in South and South East Asia	25,000,000 00	25,000,000 00	
Canadian Government's Assessment for Membership in, or Contributions to, International or Com- monwealth Organizations	2,908,370 00	2,723,664 63	5,068,668 25
Contribution for the United Nations Relief and Rehabilitation Programme for Korea			7,250,000 00
Sundries	1,921,704 00	1,784,290 67	2,181,508 50
	29,830,074 00	29,507,955 30	14,500,176 75
(21) Pensions, Superannuation and other Benefits	18,384 96	22,378 32	11,970 93
(22) All Other Expenditures	407,354 63	281,812 74	238,087 22
Total	<u>\$ 38,781,995 46</u>	<u>\$ 37,582,459 36</u>	<u>\$ 22,079,561 54</u>

1951-52
PUBLIC ACCOUNTS

PART II
F

DEPARTMENT OF FINANCE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF FINANCE

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DEPARTMENT OF FINANCE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page F-22, Open Accounts on page F-24 and Expenditures by Standard Objects on page F-40.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
F-6		Stat. Minister of Finance—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
GENERAL ADMINISTRATION					
F-6	112	Departmental Administration.....	1,505,769 00	1,463,966 30	1,362,270 89
F-6		Stat. Express charges on tombac coin withdrawn from circulation.....	23 34	23 34	53 85
F-7	113)*	Comptroller of the Treasury—Central Office and Branch Offices Administration.....	12,728,641 00	12,554,103 21	11,344,869 02
689			14,246,433 34	14,030,092 85	12,719,193 76
ADMINISTRATION OF VARIOUS ACTS AND COSTS OF SPECIAL FUNCTIONS					
F-8	114	Superannuation and Retirement Acts, Administration.....	178,003 00	177,727 33	179,259 89
F-8	115	The Bank Act—Salaries and expenses of the Inspector General of Banks' Office.....	27,968 00	27,342 39	26,499 67
F-9	116	Administration of the Farmers' Creditors Arrangement Act, 1943, and the Municipal Improvements Assistance Act, 1938.....	19,582 00	18,836 85	25,904 89
F-9	117	Administration of The Farm Improvement Loans Act, 1944, and The Veterans' Business and Professional Loans Act, 1946.....	66,011 00	57,919 65	50,820 52
F-9	Stat.	The Farm Improvement Loans Act.....	7,668 83	7,668 83	7,196 11
F-9	Stat.	The Veterans' Business and Professional Loans Act.....	34,344 56	34,344 56	40,834 26
F-9	118	Foreign Exchange Control Act, 1946—Administrative costs (other than those provided by the Bank of Canada).....	140,000 00	94,337 82	200,808 44
F-10	119	Expenses of the Tariff Board.....	112,023 00	97,559 57	92,417 96
F-10	120	Expenses of the Royal Canadian Mint and the Assay Office, Vancouver, B.C., and to authorize commitments against future years in the amount of \$200,000.....	959,245 00	946,705 89	788,645 95
F-11	121	The Wartime Prices and Trade Board—Administration.....	186,750 00	154,533 29	1,598,650 02
F-11	122	Commodity Prices Stabilization Corporation—Adjustment payments in respect of subsidies previously paid, and costs of administration.....	75,000 00	50,084 00	
F-11	123	Administration of Employees' Instalment Purchase Plan, including sale and delivery of Canada Savings Bonds to Government employees, and of employees' group insurance plans.....	99,082 00	85,540 52	79,005 86
F-12	124	Administration of the Consumer Credit (Temporary Provisions) Act.....	80,500 00	69,458 93	
			1,986,177 39	1,822,059 63	3,090,043 57
PUBLIC DEBT CHARGES					
F-12		Stat. Interest on Public Debt—			
		Funded Debt (including Treasury Bills)—			
		Payable in Canada.....	463,962,485 05	463,962,485 05	375,995,299 22
		Payable in London.....	2,087,838 04	2,087,838 04	1,805,583 57
		Payable in New York.....	11,842,913 80	11,842,913 80	12,313,560 93
		Other Liabilities.....	42,039,913 65	42,039,913 65	35,103,055 94
		Total Interest on Public Debt.....	519,933,150 54	519,933,150 54	425,217,500 07

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
PUBLIC DEBT CHARGES— <i>Concluded</i>					
F 12	Stat.	Annual Amortization of Bond Discount, Premiums and Commissions.....	9,665,295 38	9,665,295 38	12,508,004 44
		Servicing of Public Debt—			
F-12	Stat.	Redemption and Transfer of Bonds.....	17,593 08	17,593 08	121,105 49
F-12	125/ 580/	Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc.....	371,700 00	366,123 01	327,207 40
F-13	126	*To provide for losses incurred in the issue and redemption of Canada Savings Bonds.....	8,000 00	1,173 08	203 28
F-13	Stat.	Cost of Issuing New Loans.....	1,051,474 30	1,051,474 30	846,278 34
			531,047,213 30	531,034,809 39	439,020,299 02

SUBSIDIES AND OTHER PAYMENTS TO
PROVINCES

F-13	<i>Subsidies to Provinces</i>				
	Stat.	Newfoundland.....	1,569,132 80	1,569,132 80	1,540,000 00
	Stat.	Nova Scotia.....	2,056,837 78	2,056,837 78	2,005,140 18
	Stat.	Prince Edward Island.....	656,931 88	656,931 88	656,931 88
	Stat.	New Brunswick.....	1,679,022 56	1,679,022 56	1,632,385 76
	Stat.	Quebec.....	3,300,869 28	3,300,869 28	2,866,589 88
	Stat.	Ontario.....	3,640,939 68	3,640,939 68	3,155,007 48
	Stat.	Manitoba.....	1,755,316 98	1,755,316 98	1,750,084 18
	Stat.	Saskatchewan.....	2,040,757 40	2,040,757 40	2,061,775 00
	Stat.	Alberta.....	2,126,975 80	2,126,975 80	2,063,375 00
	Stat.	British Columbia.....	1,281,319 06	1,281,319 06	1,003,439 86
			20,108,103 22	20,108,103 22	18,734,729 22

Special Compensation to Provinces

F-14	Compensation to Provinces in lieu of certain taxes as provided in Dominion-Provincial Tax Rental Agreements
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NOTE—These figures represent only the amounts charged to expenditures and do not include payments from the Provincial Corporation Income Tax Special Account, see page F-14.

	Stat.	Newfoundland.....	7,732,740 22	7,732,740 22	7,220,051 35
	Stat.	Nova Scotia.....	12,540,631 98	12,540,631 98	11,366,901 24
	Stat.	Prince Edward Island.....	2,156,095 49	2,156,095 49	2,076,004 12
	Stat.	New Brunswick.....	9,431,597 78	9,431,597 78	10,131,455 28
	Stat.	Manitoba.....	14,567,908 19	14,567,908 19	13,980,735 17
	Stat.	Saskatchewan.....	16,512,713 14	16,512,713 14	15,416,436 27
	Stat.	Alberta.....	14,799,033 09	14,799,033 09	14,765,252 85
	Stat.	British Columbia.....	19,127,024 90	19,127,024 90	19,166,050 61
			96,867,744 79	96,867,744 79	94,122,886 89
F-14	Stat.	Payments to Provinces under Section 7 of Dominion-Provincial Tax Rental Agreements	3,732,288 00	3,732,288 00	4,565,555 08

Other Payments to Provinces

F-14	Stat.	Transitional grant to Newfoundland.....	6,500,000 00	6,500,000 00	6,500,000 00
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PAYMENTS TO MUNICIPALITIES

F-15	127/ 581/	*Grants to Municipalities in lieu of taxes on Federal Property.....	2,094,000 00	2,061,565 00	1,404,292 69
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DEPARTMENT OF FINANCE

F-5

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
CONTINGENCIES AND MISCELLANEOUS					
F-15	128	To provide, subject to the approval of the Treasury Board, for miscellaneous minor and unforeseen expenses, including recoverable advances for working capital purposes, and for the re-use of any sums repaid to this appropriation from other appropriations.....	1,000,000 00		
		Less transferred.....	108,601 11		
			891,398 89	3,923 27	13,924 56
F-16	129)	Cost of Telephone Service at Ottawa for all			
	582)	Departments.....	660,000 00	637,886 40	509,037 14
F-16	583	*To authorize the deletion from the accounts of certain uncollectible debts due to the Crown.	1,766 00	1,759 78	
			1,553,164 89	643,569 45	522,961 70
GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS					
F-17	130)	To provide for a Government contribution to the Superannuation Fund in an amount equal to the estimated current and arrears payments of individual contributors in the previous fiscal year.....	12,910,777 00	12,910,777 00	6,831,261 95
	584)				
F-17	585	Further contribution to the Superannuation Fund in respect of additional liability consequent upon the salary increases effective December 1, 1951.....	23,000,000 00	23,000,000 00	
F-17	586	To provide for the transfer to the Civil Service Superannuation Account of the second instalment of a special Government contribution of a portion of the amount by which the estimated liabilities exceed the balance in the Account.....	75,000,000 00	75,000,000 00	75,000,000 00
F-17	Stat.	Statutory payments under earlier Superannuation and Retirement Acts (as shown in Details of Services).....	128,790 41	128,790 41	147,036 20
F-18	131	To provide, subject to the approval of the Treasury Board, for supplementing other votes for the payment of salaries, wages and other payroll charges.....	1,500,000 00		
		Less transferred.....	914,234 00		
			585,766 00		
F-18	132	To provide for the Government's contribution, as an Employer, to the Unemployment Insurance Fund in respect of Government Employees paid through the Central Pay Office.....	1,150,000 00	1,090,029 86	1,091,446 30
F-18	Stat.	Gratuities to families of deceased employees...	10,160 62	10,160 62	7,434 00
			112,785,494 03	112,139,757 89	83,077,178 45
GRANTS TO UNIVERSITIES					
F-19	690	*To provide grants to universities and equivalent institutions of higher learning.....	7,100,000 00	6,993,381 92	
MISCELLANEOUS GRANTS					
Grants to Sundry Organizations—					
F-21	133	Canadian General Council of the Boy Scouts.	15,000 00	15,000 00	15,000 00
F-21	134	Canadian Council of the Girl Guides Association.....	9,000 00	9,000 00	9,000 00
F-21	135	Royal Astronomical Society of Canada.....	2,000 00	2,000 00	2,000 00
F-21	136	Royal Canadian Academy of Arts.....	2,025 00	2,025 00	2,025 00
F-21	137	Canadian Writers Foundation.....	4,000 00	4,000 00	4,000 00
F-21	138	Canadian Olympic Association.....	20,000 00	20,000 00	
F-21	139	Boys' Clubs of Canada.....	12,500 00	12,500 00	
F-21	587	Contributions towards the National Women's Organization Programme in connection with the prosecution of a thrift campaign, not to exceed.....	10,000 00	9,540 93	
			7,174,525 00	7,067,447 85	32,025 00

PUBLIC ACCOUNTS, 1951-52: PART II

See Page	No. of Vote	1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
GENERAL				
F-21	Stat. Redemption of Previous Years' Cheques.....	1,682 64	1,682 64	1,447 67
F-22	Stat. Rimouski Fire Claims—Federal Government's share of claims received after March 31, 1951	1,177,518 76	1,177,518 76	1,000,876 97
F-22	Stat. Cabano Fire Claims—Federal Government's share of claims received after March 31, 1951	80,438 65 1,259,640 05	80,438 65 1,259,640 05	218,269 84 1,220,594 48
F-22	Provision for Reserve for possible losses on ultimate realization of active assets.....	75,000,000 00	75,000,000 00	75,000,000 00
F-22	Stat. Write-off of Active Assets—Cancellation of Canadian Farm Loan Board Capital Stock..	280 00	280 00	255 00
	<i>Expenditures: from Appropriations not required for 1951-52.....</i>			12,562,046 85
NON-ACTIVE ASSETS				
F-22	Implementation of Guarantee—Ming Sung Industrial Co., Ltd.....	1,346,189 97	1,346,189 97	
	Total.....	\$875,701,253 98	\$873,613,548 09	\$752,572,061 71

*Complete title is shown in the following details.

Salary of Minister, Hon. D. C. Abbott, Salaries Act, c. 24, 1944.....	(1)	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	(2)	\$ 2,000 00

The Hon. D. C. Abbott received travelling expenses of \$2,197.43 which were charged to Vote 112.

GENERAL ADMINISTRATION

Vote 112 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 1,249,602 00	1,240,102 00	1,229,305 85
Allowances	(2) 8,167 00	17,667 00	17,089 52
Travelling and Removal Expenses	(5) 17,500 00	29,000 00	27,613 67
Freight, Express and Cartage	(6) 3,000 00	5,000 00	4,572 30
Express on Coin Shipments	(6) 75,000 00	71,350 00	71,310 14
Postage	(7) 1,000 00	1,000 00	656 76
Telephones and Telegrams	(8) 3,200 00	3,200 00	3,118 97
Printing Departmental Reports and Other Publications	(9) 15,000 00	28,000 00	11,943 78
Office Stationery, Supplies and Equipment	(11) 85,000 00	58,143 00	47,900 24
Rental of Office Equipment	(11) 41,000 00	45,007 00	44,981 40
Sundries	(22) 7,300 00	7,300 00	5,473 67
	\$1,505,769 00	\$1,505,769 00	\$1,463,966 30

This vote was provided for administrative expenses not exclusively related to any branch of the Department. J. Sinclair, Parliamentary Assistant to the Minister of Finance, received travelling expenses of \$309.75.

Express charges on tombac coin withdrawn from circulation, Currency Act c. 40, R.S.	(6)	\$ 23 34
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Votes 113 and 689 Comptroller of the Treasury—Central Office and Branch Offices Administration, and to authorize payment to Norman Bell of compensation at a rate equivalent to £4-10-0 per week in respect of injuries received while employed in the Overseas Office of the Comptroller of the Treasury

		Estimates	Allotments	Expenditures
	Salaries	(1) 10,121,820 00	10,114,120 00	10,047,965 73
A	Travelling and Removal Expenses	(5) 157,000 00	160,500 00	157,191 44
	Freight, Express and Cartage	(6) 8,500 00	11,000 00	10,881 55
	Postage—Family Allowance Cheques	(7) 900,000 00	900,000 00	895,863 75
	Postage—Registration of Income Tax Refund Cheques	(7) 200,000 00	9,000 00	9,000 00
B	Other Postage	(7) 124,000 00	124,000 00	101,910 39
	Telephones and Telegrams	(8) 11,000 00	16,000 00	15,927 81
	Printing of the Public Accounts	(9) 30,000 00	30,000 00	27,088 74
	Office Stationery, Supplies and Equipment	(11) 882,100 00	1,073,100 00	1,019,456 94
	Rental of Office Equipment	(11) 225,000 00	225,000 00	217,624 90
	Rental of London, England, Office	(15) 14,000 00	14,000 00	13,580 75
	Payment to Norman Bell	(21) 721 00	721 00	657 81
	Sundries	(22) 54,500 00	51,200 00	36,953 40
		<u>\$ 12,728,641 00</u>	<u>\$ 12,728,641 00</u>	<u>\$ 12,554,103 21</u>

This vote was provided to defray the expenses of the Office of the Comptroller of the Treasury in carrying out the duties imposed by the Consolidated Revenue and Audit Act, c. 27, 1931, including the issue of public moneys from the Consolidated Revenue Fund, the provision of accounting services for Government Departments, and other duties assigned by the Governor in Council.

A Recovery of outstanding advances of \$246.45 to M. Johannsson for travelling expenses could not be effected in the current fiscal year due to his indefinite confinement in a hospital.

B The amount of \$77,558.91 covering the cost of mailing Old Age Security cheques for the period January 1 to March 31, 1952 was charged to this allotment.

A distribution of expenditure by offices follows:

	Salaries	Other Expenditures	Total
Office of the Comptroller	312,888 91	62,125 31	375,014 22
Central Pay Office	706,401 00	179,132 07	885,533 07
Cheque Disbursement Division	168,353 94	113,859 61	282,213 55
Cost Inspection and Audit Division	412,613 93	78,701 32	491,315 25
Regional Administrator, Regina	190,533 37	34,301 98	224,835 35
Regional Administrator, Vancouver	141,084 65	30,398 02	171,482 67
Special District Audit Office, Quebec	58,209 90	9,574 44	67,784 34
Treasury Office, St. John's	41,641 79	5,464 89	47,106 68
Treasury Office, London, England	53,513 80	27,348 43	80,862 23
Treasury Office, Washington, D.C., U.S.A.	16,644 23	8,811 34	25,455 57
Treasury Office, Department of—			
Agriculture	167,565 06	2,598 74	170,163 80
Citizenship and Immigration	81,360 98	3,857 74	85,218 72
Indian Affairs Branch	106,668 94	3,507 23	110,176 17
Defence Production	53,939 35	2,037 59	55,976 94
Defence Construction Ltd.	55,993 61	2,589 95	58,583 56
External Affairs and Privy Council	111,560 64	2,748 55	114,309 19
Fisheries	57,096 18	1,932 41	59,028 59
House of Commons	14,025 95	138 67	14,164 62
Justice	42,999 87	1,249 18	44,249 05
Labour	35,008 78	454 54	35,463 32
Unemployment Insurance Commission	667,693 78	19,057 86	686,751 64
Mines and Technical Surveys	96,129 97	2,443 16	98,573 13
National Defence	1,578,520 44	164,462 04	1,742,982 48
National Film Board	30,136 03	1,351 05	31,487 08
National Health and Welfare	1,398,968 61	1,543,054 57	2,942,023 18
National Research Council and Atomic Energy Control Board	213,468 14	35,498 67	248,966 81
National Revenue			
Customs and Excise Divisions	97,637 29	1,242 78	98,880 07
Taxation Division	196,773 17	55,557 80	252,330 97
Post Office	101,813 18	3,956 78	105,769 96

Treasury Office, Department of— <i>Concluded</i>	Salaries	Other Expenditures	Total
Public Printing and Stationery	75,579 99	1,693 50	77,273 49
Public Works and Civil Service Commission	203,241 37	18,645 61	221,886 98
Resources and Development	124,253 46	4,254 04	128,507 50
Royal Canadian Mounted Police	150,384 90	2,585 14	152,970 04
The Senate	9,579 28	117 66	9,696 94
Trade and Commerce and the Secretary of State	130,027 51	5,994 37	136,021 88
Transport	240,312 77	11,760 48	252,073 25
Veterans Affairs	1,666,827 36	60,306 18	1,727,133 54
Soldier Settlement and Veterans' Land Act	238,513 60	3,323 78	241,837 38
	<u>\$ 10,047,965 73</u>	<u>\$ 2,506,137 48</u>	<u>\$ 12,554,103 21</u>

"Other Expenditures" of the Treasury Office, Department of National Health and Welfare, include postage of \$895,863.75 on family allowance cheques and \$77,558.91 on old age security cheques.

Expenses of district offices are included in the above amounts for the Cost Inspection and Audit Division and for the following Treasury Offices: Unemployment Insurance Commission, National Defence, National Health and Welfare, Public Works, Resources and Development, Veterans Affairs, Soldier Settlement and Veterans' Land Act.

ADMINISTRATION OF VARIOUS ACTS AND COSTS OF SPECIAL FUNCTIONS

Vote 114 Superannuation and Retirement Acts, Administration

	Estimates	Allotments	Expenditures
Salaries	171,603 00	171,603 00	171,603 00
Allotted from Vote 131, Salaries, etc.	1,400 00	1,400 00	1,174 60
	(1) 173,003 00	173,003 00	172,777 60
Postage	(7) 50 00	150 00	150 00
Office Stationery, Supplies and Equipment	(11) 4,800 00	4,550 00	4,547 92
Sundries	(22) 150 00	300 00	251 81
	<u>\$ 178,003 00</u>	<u>\$ 178,003 00</u>	<u>\$ 177,727 33</u>

Vote 115 The Bank Act—Salaries and expenses of the Inspector General of Banks' Office

	Estimates	Allotments	Expenditures
Salaries	(1) 20,268 00	20,768 00	20,738 09
Professional and Special Services	(4) 3,500 00	3,500 00	3,381 00
Travelling Expenses	(5) 2,500 00	1,300 00	1,067 01
Telephones and Telegrams	(8) 300 00	300 00	123 16
Office Stationery, Supplies and Equipment	(11) 300 00	740 00	736 39
Rental of Office Accommodation	(15) 900 00	900 00	900 00
Sundries	(22) 200 00	460 00	396 74
	<u>\$ 27,968 00</u>	<u>\$ 27,968 00</u>	<u>\$ 27,342 39</u>

This vote was provided for the expenses of examinations and enquiries into the affairs and business of the chartered banks as required by section 56 of the Bank Act, c. 30, 1944, and the Quebec Savings Banks Act, c. 14, R.S. All expenses are assessed against the banks in the proportion which the assets of each bear to the total assets of all, and repayments are credited to Revenues—Services and Service Fees.

Vote 116 Administration of The Farmers' Creditors Arrangement Act, 1943, and The Municipal Improvements Assistance Act, 1938

		Estimates	Allotments	Expenditures
Salaries	(1)	14,332 00	15,303 00	15,302 93
Professional and Special Services	(4)	2,000 00	1,500 00	1,102 42
Travelling Expenses	(5)	750 00	400 00	394 21
Freight, Express and Cartage	(6)	1,500 00	1,540 00	1,539 62
Postage	(7)	100 00	100 00	
Telephones and Telegrams	(8)	150 00	150 00	76 80
Office Stationery, Supplies and Equipment	(11)	200 00	200 00	153 47
Rental of Accommodation for Court Hearings	(15)	50 00	50 00	
Sundries	(22)	500 00	339 00	267 40
		<u>\$ 19,582 00</u>	<u>\$ 19,582 00</u>	<u>\$ 18,836 85</u>

Vote 117 Administration of The Farm Improvement Loans Act, 1944, and The Veterans' Business and Professional Loans Act, 1946

		Estimates	Allotments	Expenditures
Salaries	(1)	48,861 00	48,861 00	47,705 68
Legal and Collection Costs	(4)	4,500 00	3,200 00	303 00
Travelling Expenses	(5)	5,000 00	5,000 00	1,640 28
Freight, Express and Cartage	(6)	400 00	400 00	369 17
Telephones and Telegrams	(8)	250 00	250 00	103 05
Printing of Departmental Reports and Other Publications	(9)	4,000 00	5,300 00	5,299 30
Office Stationery, Supplies and Equipment	(11)	2,550 00	2,550 00	2,373 22
Sundries	(22)	450 00	450 00	125 95
		<u>\$ 66,011 00</u>	<u>\$ 66,011 00</u>	<u>\$ 57,919 65</u>

The Farm Improvement Loans Act, c. 41, 1944-45 as amended..... (22) \$ 7,668 83

The above statutory authority provides that the Minister of Finance shall, out of unappropriated moneys in the Consolidated Revenue Fund, pay to a bank the amount of loss sustained by it as a result of a loan, under conditions prescribed in the Act, to a farmer for the improvement and development of his farm.

The above amount represented payment of 20 claims.

The Veterans' Business and Professional Loans Act, c. 69, 1946, as amended.... (22) \$ 34,344 56

The above statutory authority provides that the Minister of Finance shall, out of unappropriated moneys in the Consolidated Revenue Fund, pay to a bank the amount of loss sustained by it as a result of a loan made under conditions prescribed by the Act, to a veteran for the purchase of a business or for any purpose which may be deemed to benefit his business.

The above amount represented payment of 33 claims.

Vote 118 Foreign Exchange Control Act, 1946—Administrative costs (other than those provided by the Bank of Canada)

		Estimates	Allotments	Expenditures
A Enforcement Expenses	(4)	7,500 00	16,000 00	14,067 17
Freight, Express and Cartage	(6)	3,000 00	1,500 00	702 59
Postage	(7)	7,000 00	3,000 00	1,943 12
Telephones and Telegrams	(8)	32,000 00	32,000 00	29,268 26
Printing of Annual Report	(9)	1,500 00	1,500 00	1,442 32
Public Information Program	(10)	4,000 00	1,000 00	213 04
Office Stationery, Supplies and Equipment	(11)	83,500 00	83,500 00	45,851 31
Sundries	(22)	1,500 00	1,500 00	850 01
		<u>\$ 140,000 00</u>	<u>\$ 140,000 00</u>	<u>\$ 94,337 82</u>

Section 12 of the Foreign Exchange Control Act, c. 53, 1946, as amended, directs that the Bank of Canada in its capacity as fiscal agent for the Government of Canada shall without charge (a) act as technical adviser, agent and banker of the Foreign Exchange Control Board and deal in foreign currencies and transactions relating thereto and otherwise assist or act on behalf of the Board, and (b) provide the Board with such officers, clerks and employees, premises, and office supplies and equipment as may be required by the Board, and pay travelling expenses of the said officers, clerks and employees.

Section 17 directs that the Board shall pay out of the Exchange Fund Account such remuneration in connection with the functions and services of authorized dealers pursuant to this Act as the Governor in Council may prescribe.

Section 13 directs that, except as provided by sections 12 and 17, the costs of administration of this Act shall be paid out of moneys provided by Parliament.

Expenditures were made by the Bank of Canada, which was reimbursed from the above vote.

Control of foreign exchange was terminated on December 14, 1951.

A Legal fees included the following payments of \$500 or over: Roy W. Hallam, Toronto, \$727; Harold, Long and Puddicombe, Montreal, \$548.75; L. A. McLennan, Kenora, Ontario, \$770; Andre Montpetit, Montreal, \$1,993.85; Claude Prevost, Montreal, \$936.

Vote 119 Expenses of the Tariff Board

		Estimates	Allotments	Expenditures
Salaries	(1)	94,023 00	94,023 00	86,723 43
Professional and Special Services	(4)	5,500 00	5,500 00	3,897 25
Travelling Expenses	(5)	5,000 00	5,000 00	2,367 31
Freight, Express and Cartage	(6)	500 00	500 00	317 38
Telephones and Telegrams	(8)	500 00	500 00	285 76
Office Stationery, Supplies and Equipment	(11)	2,500 00	2,500 00	1,034 61
A Annuity to Retired Member of the Board	(21)	2,500 00	2,500 00	2,500 00
Sundries	(22)	1,500 00	1,500 00	433 83
		<u>\$ 112,023 00</u>	<u>\$ 112,023 00</u>	<u>\$ 97,559 57</u>

This vote was provided for the expenses of administering the Tariff Board Act, c. 55, 1931, as amended, under which the Board, at the request of the Minister, makes inquiry as to all the conditions affecting production, manufacture, cost and price of goods produced in or imported into Canada as compared with other countries including the effect which an increase or decrease of the existing rate of duty upon a given commodity might have upon industry or trade, and the extent to which the consumer is protected from exploitation. Under provisions of the Customs Act and the Excise Tax Act, the Board acts as a tribunal to hear and give decisions on appeals from rulings of the Department of National Revenue respecting customs tariff classifications, values and drawbacks, and excise taxes.

A Annuity to M. N. Campbell under the provisions of section 8 of the Act.

Vote 120 Expenses of the Royal Canadian Mint and the Assay Office, Vancouver, B.C., and to authorize commitments against future years in the amount of \$200,000

		Estimates	Allotments	Expenditures
Salaries	(1)	668,745 00	670,745 00	670,483 72
Overtime		45,000 00	45,000 00	45,000 00
Allotted from Vote 131, Salaries, etc.	(1)	30,000 00	30,000 00	21,297 61
		<u>75,000 00</u>	<u>75,000 00</u>	<u>66,297 61</u>
Travelling Expenses	(5)	4,000 00	4,770 00	4,769 26
Freight, Express and Cartage	(6)	4,200 00	700 00	620 80
Postage	(7)	300 00	170 00	133 96
Telephones and Telegrams	(8)	880 00	440 00	438 15
Printing of Annual Report	(9)	250 00	337 29	337 29
Office Stationery, Supplies and Equipment	(11)	5,950 00	3,362 71	3,291 68
Supplies—Coining and Medal Work	(12)	38,200 00	40,200 00	37,825 63
Supplies—Refining and Assaying	(12)	77,000 00	56,000 00	55,322 21
Acquisition of Equipment	(16)	45,000 00	71,000 00	70,953 41
Repairs and Upkeep of Equipment	(17)	15,000 00	11,200 00	11,019 45
Power, Light and Gas	(19)	19,500 00	20,800 00	20,732 65
Sundries, including Contingent Reserve	(22)	5,220 00	4,520 00	4,480 07
		<u>\$ 959,245 00</u>	<u>\$ 959,245 00</u>	<u>\$ 946,705 89</u>

The Royal Canadian Mint, Ottawa, is engaged mainly in the purchasing, assaying and refining of gold bullion and in the minting of silver, nickel and bronze coins. The operations of its branch, the Assay Office at Vancouver, are confined mainly to the purchasing and assaying of gold bullion. Expenditures by the latter were \$30,999.87 and included \$28,839.92 for salaries.

Further details of the operations will be found under Working Capital Advances, Departmental, in the Open Accounts and in Appendix 1 to this section.

Vote 121 The Wartime Prices and Trade Board—Administration

		Estimates	Allotments	Expenditures
	Temporary Assistance	(1) 127,000 00	134,000 00	123,942 34
A	Legal and Audit Services	(4) 30,000 00	23,000 00	11,831 96
B	Courts of Rentals Appeals, Rentals Commissioners and Other Special Services	(4) 8,000 00	8,000 00	3,361 81
	Travelling Expenses	(5) 9,000 00	5,500 00	3,920 97
	Freight, Express and Cartage	(6) 200 00	2,200 00	1,475 98
	Postage	(7) 1,000 00	1,000 00	30
	Telephones and Telegrams	(8) 1,050 00	1,850 00	1,421 78
	Printing	(9) 500 00	500 00	
	Advertising in the Press	(10) 1,000 00	1,000 00	19 08
	Office Stationery, Supplies and Equipment	(11) 500 00	1,200 00	427 88
C	Grant to Canadian Association of Consumers	(20) 7,500 00	7,500 00	7,499 87
	Sundries	(22) 1,000 00	1,000 00	631 32
		\$ 186,750 00	\$ 186,750 00	\$ 154,533 29

This vote was provided for the cost of administration of the rental control regulations to April 30, 1951, the date to which they were extended, and for the general winding up operations of the Board.

A Legal fees of \$500 or over were paid to: A. Chartrand, Ottawa, \$828; P. S. Mackenzie, Walkerton, Ont., \$1,045.96; A. Montpetit, Montreal, \$2,232.85; R. Noel, Montreal, \$3,974.30.

B S. A. Shoemaker received a per diem allowance of \$25 (P.C. 33/2662, April 17, 1945) for each day actually engaged in hearing rental appeals and applications and was paid \$600.

C This was an accountable grant and the expenditures represented payment on receipt of detailed accounts.

Vote 122 The Wartime Prices and Trade Board—Commodity Prices Stabilization Corporation—Adjustment payments in respect of subsidies previously paid, and costs of administration.....

Expenditures.....	(20)	\$ 50,084 00
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The Commodity Prices Stabilization Corporation Limited was incorporated in 1941 as a Crown Company under the Companies Act, c. 33, 1934, and placed under the control of the Wartime Prices and Trade Board for the purpose of assisting that Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies and by bulk purchasing.

The staff of the Corporation is engaged in general winding up operations.

Further details in respect of advances to the Corporation in previous years are given under the Open Account bearing the name of the Corporation (see further on in this section). The Balance Sheet as at March 31, 1952, and operating statement for the fiscal year 1951-52, as furnished and certified by the Auditor General, will be found in Volume II of this Report.

Vote 123 Administration of Employees' Instalment Purchase Plan including sale and delivery of Canada Savings Bonds to Government employees, and of employees' group insurance plans

		Estimates	Allotments	Expenditures
	Temporary Assistance	(1) 95,382 00	95,382 00	82,482 27
	Postage	(7) 300 00	300 00	205 80
	Office Stationery, Supplies and Equipment	(11) 2,500 00	2,735 00	2,731 00
	Sundries	(22) 900 00	665 00	121 45
		\$ 99,082 00	\$ 99,082 00	\$ 85,540 52

Vote 124 Administration of the Consumer Credit (Temporary Provisions) Act.

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Temporary Assistance	(1)	53,504 00	58,304 00	58,278 37
Professional and Special Services	(4)		4,000 00	2,092 95
Travelling Expenses	(5)	19,000 00	10,200 00	7,109 35
Postage	(7)	200 00	500 00	200 00
Telephones and Telegrams	(8)	200 00	225 00	222 88
Printing of Regulations, Etc.	(9)	4,500 00	4,500 00	876 03
Office Stationery and Supplies	(11)	2,000 00	2,000 00	449 12
Sundries	(22)	1,096 00	771 00	230 23
		<u>\$ 80,500 00</u>	<u>\$ 80,500 00</u>	<u>\$ 69,458 93</u>

PUBLIC DEBT CHARGES**Interest on Public Debt, Consolidated Revenue and Audit Act, c. 27, 1931****Funded Debt (including Treasury Bills)—**

Payable in Canada	463,962,485 05
Payable in London	2,087,838 04
Payable in New York	11,842,913 80

477,893,236 89

Other Liabilities

42,039,913 65

(23) \$519,933,150 54

Details of this expenditure will be found in Appendix 5 to Part I of this Report.

Annual Amortization of Bond Discount, Premiums and Commissions, Consolidated Revenue and Audit Act, c. 27, 1931.....**(23) \$9,665,295 38**

This amount is the portion applicable to the fiscal year 1951-52 of the net cost of bond discounts, premiums and commissions on Loans issued, commencing with that of October 1, 1930. Such amount was credited to Deferred Charges—Unamortized Discounts and Commissions on Loans Account (see under Open Accounts further on in this section). Details, by loans, of the amount amortized will be found in Appendix 6 to Part I of this Report.

Servicing of Public Debt—Redemption and Transfer of Bonds, Consolidated Revenue and Audit Act, c. 27, 1931.....**(23) \$ 17,593 08**

Details of this expenditure will be found in Appendix 8 to Part I of this Report.

Votes 125 and 580 Servicing of Public Debt—Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc.

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Services of fiscal agents, London, England	700 00	600 00	595 88
Commission for payment of coupon and fully registered interest	287,500 00	258,000 00	257,609 64
Payment of premiums on Government of Canada sterling securities	1,000 00		
Fees for acting as registrar	13,500 00	13,000 00	12,887 00
Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges	67,000 00	99,500 00	94,682 88
Sundries	2,000 00	600 00	347 61
	<u>(23) \$ 371,700 00</u>	<u>\$ 371,700 00</u>	<u>\$ 366,123 01</u>

Details of this expenditure will be found in Appendix 8 to Part I of this Report.

Vote 126 Servicing of Public Debt—To provide, subject to the approval of the Treasury Board, and as detailed in the Estimates, for losses incurred in the issue and redemption of Canada Savings Bonds, and for miscellaneous losses arising from the sale or distribution of War Savings Certificates, War Savings Stamps, Victory Bonds or Canada Savings Bonds

	Estimates	Allotments	Expenditures
To provide, subject to the approval of Treasury Board, for miscellaneous losses arising from the sale or distribution of War Savings Certificates, War Savings Stamps, Victory Bonds or Canada Savings Bonds under the Employees Instalment Purchase Plan or otherwise	3,000 00	3,000 00	136 93
To provide, subject to the approval of Treasury Board, for losses incurred in the redemption of Canada Savings Bonds not arising from fault or negligence on the part of the redemption agent	5,000 00	5,000 00	1,036 15
(23)	\$ 8,000 00	\$ 8,000 00	\$ 1,173 08

Cost of Issuing New Loans, Consolidated Revenue and Audit Act, c. 27, 1931.... (23) \$1,051,474 30

The above amount includes expenses in connection with the issue and sale of Canada Savings Bonds, the organization of which is under the jurisdiction of the Bank of Canada.

A detailed breakdown of the above expenditures will be found in Appendix 7 to Part I of this Report.

The following voluntary workers received travelling expenses of \$500 or over: S. G. Bartlett, \$582.07; Pierre Bauset, \$623.47; H. A. Benham, \$503.65; R. M. Bird, \$585.69; P. A. Blackshaw, \$788.32; J. R. Findley, \$542.40; A. F. Francis, \$736.50; M. L. MacNames, \$904.52; F. P. Mallon, \$732.70; G. C. Munro, \$768.09; W. F. Munro, \$631.51; W. A. Reid, \$500.72; Paul Ruel, \$645.06; G. D. Sherwood, \$603.34; E. W. Simpson, \$592.86; J. J. West, \$883.46; W. F. Wilson, \$913.82; L. F. Worsley, \$691.99; J. R. Wright, \$915.20.

Contractors' security deposits amounting to \$118,000 in bonds are in the custody of the Minister of Finance in connection with contracts for the printing and engraving of bonds for this Department and stamps for other departments.

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES

Province	Subsidies	*Special Compensation under			Transitional Grant	Total
		Tax Rental Agreements	Section 7 of the Act, c. 58, 1947			
Newfoundland	1,569,132 80	7,732,740 22	61,844 00	6,500,000 00	15,863,717 02	
Nova Scotia	2,056,837 78	12,540,631 98	138,107 00		14,735,576 76	
Prince Edward Island	656,931 88	2,156,095 49	19,109 00		2,832,136 37	
New Brunswick	1,679,022 56	9,431,597 78	163,902 00		11,274,522 34	
Quebec	3,300,869 28		558,564 00		3,859,433 28	
Ontario	3,640,939 68		629,671 00		4,270,610 68	
Manitoba	1,755,316 98	14,567,908 19	330,966 00		16,654,191 17	
Saskatchewan	2,040,757 40	16,512,713 14	32,952 00		18,586,422 54	
Alberta	2,126,975 80	14,799,033 09	792,660 00		17,718,668 89	
British Columbia	1,281,319 06	19,127,024 90	1,004,513 00		21,412,856 96	
	\$ 20,108,103 22	\$ 96,867,744 79	\$ 3,732,288 00	\$ 6,500,000 00	\$127,208,136 01	

*These amounts are the portions of compensation payments charged to expenditures. Further details are given under the statutory appropriation "Compensation to Provinces, etc."

Subsidies to Provinces (British North America Acts, 1867 to 1949, and other Statutory Authority) (24) \$ 20,108,103 22

Payments to provinces are shown in the first column of the above statement. Details will be found in Appendix 2 to this section, page F-43.

Compensation to Provinces in lieu of certain taxes as provided in Dominion-Provincial Tax Rental Agreements, c. 58, 1947.....	(24)	96,867,744 79
Payments to Provinces under Section 7 of Dominion-Provincial Tax Rental Agreements, c. 58, 1947.....	(24)	3,732,288 00
		<u>\$100,600,032 79</u>

Under the provisions of the above Act, the Minister of Finance may, on behalf of the Government of Canada, enter into an agreement with any of the provinces to provide in accordance with, and subject to, such terms and conditions as may be so approved, that the Government of Canada will pay compensation not exceeding the amount authorized by the Act, to the Government of the Province if that Government and the municipalities in the Province refrain from levying certain taxes for a limited period.

Agreements were entered into with all the provinces with the exception of Ontario and Quebec. These agreements, which were effective April 1, 1947, provided for quarterly payments on June 30, September 30, December 31 and March 31, and, commencing with the fiscal year 1948-49, were subject to annual adjustment after the fifteenth day of September on the basis of the relevant ratios of population and the values of the gross national product per capita. Each province was guaranteed a minimum annual amount.

Section 7 (1) of the Act states that, subject to the provisions of this section, the Minister of Finance may, at such time or times as he may determine, pay to the Government of each Province, amounts hereinafter specified, in respect of income tax collected from corporations whose main business is the distribution to, or generation for distribution to, the public of electrical energy, gas or steam in respect of income of the corporation derived from the said distribution or generation in the province to which payment is made during the whole or any part of the period commencing on January 1, 1947 and ending on December 31, 1951. Payment under this section is not contingent upon a province signing a tax rental agreement with the Federal Government.

A distribution by provinces of the payments under each authority is given in the tabular statement above.

The following statement shows the total amounts paid as special compensation to the provinces and Yukon Territory and the source of the funds. The Open Account is the Provincial Corporation Income Tax Special Account—see page Q-14.

Province	Paid from		Total Payment
	Statutory Appropriation	Open Account	
Newfoundland	7,794,584 22	199,190 02	7,993,774 24
Nova Scotia	12,678,738 98	1,657,494 83	14,336,233 81
Prince Edward Island	2,175,204 49	195,720 46	2,370,924 95
New Brunswick	9,595,499 78	2,179,537 19	11,775,036 97
Quebec	558,564 00		558,564 00
Ontario	629,671 00		629,671 00
Manitoba	14,898,874 19	3,351,692 26	18,250,566 45
Saskatchewan	16,545,665 14	1,831,711 49	18,377,376 63
Alberta	15,591,693 09	4,306,484 64	19,898,177 73
British Columbia	20,131,537 90	11,406,810 20	31,538,348 10
	<u>100,600,032 79</u>	<u>25,128,641 09</u>	<u>125,728,673 88</u>
*Yukon Territory		14,529 41	14,529 41
Total	<u>\$100,600,032 79</u>	<u>\$ 25,143,170 50</u>	<u>\$125,743,203 29</u>

* The amount paid under statutory authority is shown under the Department of Resources and Development.

Transitional grant to Newfoundland, an Act to approve the Terms of Union of Newfoundland with Canada, c. 1, 1949.....	(24)	<u>\$6,500,000 00</u>
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Section 28 of the Schedule to the above Act provided for payment to the Province of Newfoundland each year during the first twelve years after the date of Union of a transitional grant in order to facilitate the adjustment of Newfoundland to the status of a province of Canada and the development by the Province of revenue-producing services. Payment is to be made in equal quarterly instalments commencing on the first day of April. The amount to be paid to the Province each year and the conditions under which a portion of the annual grant may be left on deposit with the Government of Canada are also stated in this Section of the Act.

PAYMENTS TO MUNICIPALITIES

Votes 127 and 581 Grants to Municipalities in lieu of taxes on Federal Property—To provide for administration of the programme respecting grants to Municipalities in lieu of taxes on Crown property outlined in the House of Commons, on November 14, 1949, including grants and other payments to be made in accordance with regulations of the Governor in Council

		Estimates	Allotments	Expenditures
A	Temporary Assistance	(1) 22,628 00	22,628 00	16,878 89
	Professional and Special Services	(4) 13,600 00	13,600 00	2,600 00
	Travelling Expenses	(5) 7,500 00	7,500 00	3,326 45
	Postage	(7) 50 00	50 00	
	Telephones and Telegrams	(8) 400 00	400 00	55 20
	Office Stationery, Supplies and Equipment	(11) 50 00	1,000 00	331 70
B	Grants to Municipalities	(19) 2,049,000 00	2,048,050 00	2,038,372 76
	Sundries	(22) 772 00	772 00	
		<u>\$2,094,000 00</u>	<u>\$2,094,000 00</u>	<u>\$2,061,565 00</u>

A In connection with the appraisal of Federal lands in Ottawa arising from the City's application for a grant for 1951, P.C. 23/6388 November 28, 1951, as amended, authorized the temporary employment of G. H. McCallum at a rate of \$500 per month. He was employed from November 16 to February 29 and received \$1,750.

B The Municipal Grants Regulations, P.C. 741, February 17, 1950, govern the payment of these grants. In these regulations, Federal property is divided into Class A and Class B property. Class A property includes Federal property that in the opinion of the Minister is dependent on a municipality in respect of a service that the Municipality customarily furnishes to lands in the municipality. Class B property includes Federal property which in the opinion of the Minister is wholly independent in respect of such services. An ordinary grant in respect of Class A property may be made in respect of the amount by which the assessed value of the Class A property exceeds 4 per cent of the total assessed value of taxable property and Class A property in the Municipality. A transitional grant may be made to a municipality in respect of Class A and Class B property acquired by Her Majesty after December 31, 1948. A grant may also be made in respect of local improvements affecting Class A and Class B property.

Grants under the Regulations are listed below:

Newfoundland		North York	209,087 66
St. John's	15,418 22	Ottawa	1,176,403 00
Nova Scotia		Manitoba	
Amherst	6,113 15	Winnipeg	16,082 99
Canso	5,734 00	Saskatchewan	
Dartmouth	20,476 00	Prince Albert	7,414 00
Halifax	281,850 12	Regina	7,064 68
Kentville	5,584 00	British Columbia	
New Brunswick		Delta (Corporation of)	12,955 37
Fredericton	11,698 00	Esquimalt (Township)	25,860 00
Lancaster (Parish of)	29,779 00	New Westminster	26,214 00
Moncton	22,404 72	North Vancouver	5,898 76
Saint John	52,522 00	Richmond Township	9,362 00
Quebec		Vancouver	19,306 94
Quebec	10,668 81	Yukon	
Ontario		Whitehorse	10,033 00
Gloucester Township	6,898 96	Grants under \$5,000 each (42)	43,543 38
			<u>\$2,038,372 76</u>

CONTINGENCIES AND MISCELLANEOUS

Vote 128 To provide, subject to the approval of the Treasury Board, for miscellaneous minor and unforeseen expenses, including recoverable advances for working capital purposes, and for the re-use of any sums repaid to this appropriation from other appropriations	1,000,000 00
Less: transferred to other Departments	108,601 11

Expenditures

(22) \$ 891,398 89
3,923 27

Of the \$5,000 allotted in respect of this Department, an amount of \$3,923.27 was expended to provide for a recoverable advance for working capital purposes in connection with the establishment and operation of a Government Teletype Service between Ottawa, Montreal and Toronto.

The following statement shows the departments to which the amounts were transferred and the amounts expended:

<u>Department</u>	<u>Transferred</u>	<u>Expended</u>	<u>Lapsed</u>
Governor General and Lieutenant-Governors	14,000 00	14,000 00	
Justice	7,100 00	7,100 00	
Privy Council	67,740 68	42,739 82	25,000 86
The Secretary of State	16,287 23	16,137 62	149 61
Transport	3,473 20	3,473 18	02
	108,601 11	83,450 62	25,150 49
Finance	5,000 00	3,923 27	1,076 73
	<u>\$ 113,601 11</u>	<u>\$ 87,373 89</u>	<u>\$ 26,227 22</u>

Votes 129 and 582	Cost of Telephone Service at Ottawa for all Departments..	660,000 00
	Expenditures.....	(8) \$ 637,886 40

The expenditures covered the costs of telephone service for the various departments at Ottawa and the telephones at: the residences of the Ministers and their private secretaries; the Animal Laboratories, Hull; the Post Office, Hull; Lockhouses, Hog's Back and Long Island; and Royal Canadian Mounted Police Barracks, Rockcliffe. Exchange service for offices is given through one large and twelve smaller branch exchanges and the expenditures were \$681,084.34. Other expenditures were for direct telephone services, \$72,073.30 and for printing of government directories, \$1,934.36.

Repayments amounting to \$117,205.60 by the Canadian Commercial Corporation, Crown Assets Disposal Corporation, Unemployment Insurance Commission, Central Mortgage and Housing Corporation and sundry other offices for the use of these services, were credited to this vote.

Vote 583	To authorize the deletion from the accounts of certain uncollectible debts due to the Crown amounting in the aggregate to \$30,506,622.09 in accordance with the recommendations of the Standing Committee on Public Accounts as contained in the Third Report of the Committee to the House of Commons dated June 27, 1951, and to make the necessary accounting adjustments to reinstate the Retirement Fund with respect to overpayments made therefrom in the amount of \$1,765.78, being a portion of the total amount to be so deleted from the accounts.....	1,766 00
	Expenditures.....	(22) \$ 1,759 78

Details by departments of amounts aggregating \$30,506,622.09, the deletion of which was authorized under authority of the above vote, and the amounts deleted are given in the following statement. The differences are due mainly to small recoveries having been effected by departments subsequent to the submission of lists to the Inter-departmental Committee which was set up by Treasury Board in August, 1947.

<u>Part II</u> <u>Section</u>	<u>Department</u>	<u>Amount</u> <u>authorized</u>	<u>Amount</u> <u>deleted</u>
A	Agriculture	97,973 07	97,633 99
CC	*Citizenship and Immigration	27,197 14	27,197 14
	*Indian Affairs Branch	117,797 59†	117,797 59
D	Civil Service Commission	20,945 18	20,945 18
F	Finance	102 84	102 84
		1,937 53	1,937 53
G	Fisheries	78,197 80†	78,191 80
I	Insurance	39 56	39 56
J	Justice	365 28	365 28
K	Labour	1,059 02	1,059 02
	Unemployment Insurance Commission	5,226 74	5,226 74
		46,384 82	45,577 07

Part II Section	Department	Amount authorized	Amount deleted
M	*Mines and Technical Surveys	25,269 77	25,269 77
		11,208 45†	11,208 45
N	National Defence	951,033 22	951,033 22
		55,571 82†	55,571 82
Q	National Revenue, Customs and Excise Divisions	313,004 33	313,004 33
R	Post Office	27,686 32	27,686 31
S	Privy Council	17 11	17 11
U	Public Printing and Stationery	7,609 16	7,583 31
V	Public Works	151,752 79	151,752 79
W	*Resources and Development	8,133 03	8,133 03
XX	The Secretary of State	29,682 92	29,682 92
Y	Trade and Commerce	42,385 32	42,361 39
Z	Transport	185,696 23	185,696 23
ZZ	Veterans Affairs	430,439 62	430,439 62
	Soldier Settlement and Veterans' Land Act	1,706 87	1,706 01
		27,868,198 56†	27,863,827 97
		<u>\$ 30,506,622 09</u>	<u>\$ 30,501,047 92</u>

* Formerly the Department of Mines and Resources.

† These items were recorded as assets. All others were recorded as Departmental memoranda.

GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS

Votes 130 and 584 To provide for a Government contribution to the Super-annuation Fund in an amount equal to the estimated current and arrears payments of individual contributors in the previous fiscal year.....	12,910,777 00
Expenditures.....	(21) \$ 12,910,777 00

Details in respect of contributions to and payments from the Fund will be found in Appendix 4 to this section.

Vote 585 Further contribution to the Superannuation Fund in respect of additional liability consequent upon the salary increases effective December 1, 1951.....	23,000,000 00
Expenditures.....	(21) \$ 23,000,000 00

Vote 586 To provide for the transfer to the Civil Service Superannuation Account of the second instalment of a special Government contribution of a portion of the amount by which the estimated liabilities exceed the balance in the Account.....	75,000,000 00
Expenditures.....	(21) \$ 75,000,000 00

This special contribution is in respect of a substantial deficiency which has accumulated in the account over many years due for the most part to increases in the general level of salaries and to the practice heretofore followed of not matching employees' prior service contributions with an equal Government contribution.

Statutory payments under earlier Superannuation and Retirement Acts (as shown in Details of Services).....	\$ 128,790 41
---	----------------------

A Civil Service Superannuation and Retirement Act, c. 17, R.S., 1906	31,693 88
B Public Service Retirement Act, c. 67, 1920	45,134 53
C Civil Servants' Widows' Annuities Act, c. 74, 1927	38,130 65
D Royal Canadian Mint Act, c. 48, 1931	13,831 35

(21) \$ 128,790 41

- A This represents superannuation allowances paid to civil servants appointed prior to April 1, 1893, and retired under the provisions of the above Act. Payments to those appointed on or after April 1, 1893, and eligible for superannuation under the above Act, are made from the Superannuation Account (see page F-29).
- B Under authority of this Act, provision was made for the retirement and payment of allowances, under stipulated conditions, to certain members of the Public Service who were not eligible for annual retiring allowances under the Superannuation and Retirement Act, c. 17, R.S., 1906. Retirements were all effected prior to November 1, 1924, on which date the retirement provisions of the Act expired (c. 69, 1924).
- C This Act provides that the Governor in Council may grant to a widow an annual allowance, payable until death or remarriage, of an amount equal to one-fourth of the allowance her husband received under the Superannuation and Retirement Act, c. 17, R.S., 1906, or would have received if, at the time of his death he had been retired under the Act.
- D The Canadian Branch of the Royal Mint became the Royal Canadian Mint, a branch of the Department of Finance, on December 1, 1931, under the above authority, which included provision for payment to those employees who did not elect to become contributors under the provisions of the Civil Service Superannuation Act, c. 24, R.S., of the same benefits they would have received if they had remained under the provisions of the United Kingdom Superannuation Acts then in force.

Vote 131 To provide, subject to the approval of the Treasury Board, for supplementing other votes for the payment of salaries, wages and other payroll charges.....	1,500,000 00
Less transferred to votes of this and other Departments as detailed below	914,234 00

Expenditures..... (1) \$ 585,766 00

nil

Details of amounts transferred follow:

<u>Department</u>	<u>Votes supplemented</u>	<u>Amount</u>
Agriculture	5, 9, 12, 25, 45, 46	76,555 00
Office of the Chief Electoral Officer	55	3,000 00
Finance	114, 120	31,400 00
Justice	171, 174, 175	32,100 00
Legislation—The Senate	206	4,400 00
—Library of Parliament	215	8,000 00
Mines and Technical Surveys	219, 231, 241	74,300 00
National Health and Welfare	257, 259, 264, 265, 278, 295	37,360 00
National Revenue—Customs and Excise Divisions	311	385,000 00
Post Office	319	63,214 00
Public Printing and Stationery	329	1,200 00
Public Works	361	3,200 00
Resources and Development	396, 407	1,165 00
The Secretary of State	439, 440	7,493 00
Trade and Commerce	451, 467, 468	72,000 00
Transport	473, 477, 485, 486	83,847 00
Veterans Affairs	536	30,000 00
		\$ 914,234 00

Vote 132 To provide for the Government's contribution, as an Employer, to the Unemployment Insurance Fund in respect of Government Employees paid through the Central Pay Office.....	1,150,000 00
Expenditures.....	(21) \$ 1,090,029 86

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S..... (21) \$ 10,160 62

Expenditures by other departments are included in the pertinent sections. The total expenditures of \$235,384.30 under the above statutory authority were, by Departments, as follows: Agriculture, \$12,410.62; Auditor General's Office, \$986.66; Citizenship and Immigration, \$5,843.66; Civil Service Commission, \$518.32; Defence Production, \$2,790; External Affairs, \$518.32; Finance, \$10,160.62; Fisheries, \$1,463.32; Labour, \$14,537.26; Legislation, \$830; Mines and Technical Surveys, \$3,452; National Defence, \$21,790.22; National

Health and Welfare, \$3,116.64; National Revenue, \$39,212.24; Post Office, \$36,790.78; Public Printing and Stationery, \$3,189.60; Public Works, \$10,879.58; Resources and Development, \$5,007.98; The Secretary of State, \$2,384.66; Trade and Commerce, \$10,906.96; Transport, \$23,052.62; Veterans Affairs, \$25,542.24.

GRANTS TO UNIVERSITIES

Vote 690 To provide grants to universities and equivalent institutions of higher learning in amounts not exceeding in total for each province 50 cents per head of population of that province, as determined by the Dominion Bureau of Statistics, and in accordance with regulations to be made by the Governor in Council on the recommendation of the Minister of Finance, who is authorized to consult a committee drawn from the National Conference of Canadian Universities in regard to the apportionment of such grants among institutions within each province on the general principle of making such grants proportionate to the enrolment of students at the university level and pursuing courses recognized as leading to a university degree.....	
	7,100,000 00
Expenditures.....	(20) \$6,993,381 92

Grants under authority of the above vote and the University Grants Regulations made and established by P.C. 123, January 9, 1952, as amended by P.C. 1061, February 22, 1952, were paid as follows:

Newfoundland

St. John's	
Memorial University College	180,700 00

Nova Scotia

Antigonish	
St. Francis Xavier University	70,000 37
Church Point	
College Sainte-Anne	5,075 75
Halifax	
Dalhousie University	117,866 62
University of King's College	10,247 87
Holy Heart Seminary	8,031 00
Maritime School of Social Work	2,602 13
Mount Saint Vincent College	17,668 75
Nova Scotia Technical College	23,676 12
Pine Hill Divinity Hall	3,051 88
Sacred Heart Convent	1,188 63
St. Mary's College	16,351 63
Truro	
Nova Scotia Agricultural College	3,341 00
Wolfville	
Acadia University	42,148 00
	321,249 75

Prince Edward Island

Charlottetown	
Prince of Wales College	13,825 20
St. Dunstan's College	35,374 80
	49,200 00

New Brunswick

Bathurst West	
College du Sacre-Coeur	13,921 20
Chatham	
St. Thomas College.....	11,085 40
Edmundston	
College St. Louis	14,694 60
Fredericton	
University of New Brunswick	105,698 00
Sackville	
Mount Allison University	80,175 80
St. Joseph	
University of St. Joseph	32,225 00
	257,800 00

Quebec

Lennoxville	
University of Bishop's College	24,536 38
Montreal	
McGill University	617,059 54
Universite de Montreal	799,155 98
Sir George Williams College	71,581 34
Quebec	
Universite Laval	515,466 76

2,027,800 00

Ontario

Guelph	
Ontario Agricultural College	64,594 88
Ontario Veterinary College	39,768 37
Hamilton	
McMaster University	120,224 62
Kingston	
Queen's Theological College	2,988 38
Queen's University	264,126 38
Kitchener	
St. Jerome's College	1,149 38
London	
Huron College	5,976 75
Music Teacher's College	2,528 62
St. Peter's College	6,666 38
University of Western Ontario	240,909 00
Ursuline College of Arts	13,102 88
Ottawa	
Carleton College	50,112 75
College Bruyere	4,827 38
Notre Dame College	4,137 75
Petit Seminaire d'Ottawa	8,275 50
St. Patrick's College	19,999 12
Universite d'Ottawa	159,763 12
Sudbury	
College du Sacre-Coeur	10,114 50
Toronto	
Knox College	5,517 00
Ontario College of Pharmacy	52,871 25
St. Michael's College	81,605 62
Trinity College	63,905 25
University of Toronto	818,355 00
Victoria College	164,590 50
Wycliffe College	4,367 62
Waterloo	
Waterloo College	23,677 12
Windsor	
Assumption College	64,594 88

2,298,750 00

Manitoba

Brandon	
Brandon College	18,247 75
St. Boniface	
St. Boniface College	10,094 50
Winnipeg	
Manitoba Law School	14,753 50
St. John's College	2,329 50
St. Paul's College	11,259 25
United College	52,413 75
University of Manitoba	279,151 75

388,250 00

Saskatchewan

Gravelbourg	
College Catholique de Gravelbourg	5,780 32
Lebret	
Scolasticat du Sacre-Coeur	3,077 29
Muenster	
St. Peter's College	540 60

Saskatchewan—Concluded

North Battleford			
St. Thomas College	3,451	55	
Regina			
Campion College	1,621	82	
Luther College	3,992	16	
Sacred Heart College	706	95	
St. Chad's College	2,703	02	
Saskatoon			
Lutheran College and Seminary	2,536	69	
Luther Theological Seminary	706	95	
St. Andrew's College	5,613	97	
St. Thomas More College	22,247	97	
University of Saskatchewan	356,383	45	
Wilcox			
Notre Dame College	6,487	26	
			415,850 00
<i>Alberta</i>			
Calgary			
Mount Royal College	2,489	67	
Edmonton			
College Saint Jean	2,489	67	
St. Stephen's College	2,160	86	
University of Alberta	462,609	80	
			469,750 00
<i>British Columbia</i>			
Vancouver			
Anglican Theological College	1,165	20	
Union College of British Columbia	2,330	40	
University of British Columbia	548,809	20	
Victoria			
Victoria College	30,295	20	
			582,600 00
<i>General</i>			
Administrative expenses			1,432 17
			<u>\$6,993,381 92</u>

MISCELLANEOUS GRANTS

Grants to Sundry Organizations—

Vote 133	Canadian General Council of the Boy Scouts.....	(20)	\$	15,000 00
Vote 134	Canadian Council of the Girl Guides Association.....	(20)	\$	9,000 00
Vote 135	Royal Astronomical Society of Canada.....	(20)	\$	2,000 00
Vote 136	Royal Canadian Academy of Arts.....	(20)	\$	2,025 00
Vote 137	Canadian Writers Foundation.....	(20)	\$	4,000 00
Vote 138	Canadian Olympic Association.....	(20)	\$	20,000 00
Vote 139	Boys' Clubs of Canada.....	(20)	\$	12,500 00

Vote 587	Contribution towards the National Women's Organization Programme in connection with the prosecution of a thrift campaign, not to exceed			10,000 00
	Expenditures.....	(20)	\$	<u>9,540 93</u>

GENERAL

Redemption of Previous Years' Cheques, Consolidated Revenue and Audit Act, c. 27, 1931.....	(22)	\$	<u>1,682 64</u>
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This amount represents payment, or provision for payment, of outstanding cheques presented during the fiscal year, the amounts of which had previously been transferred to Revenue.

Rimouski Fire Claims—Federal Government's share of claims received after March 31, 1951, Appropriation Act No. 2, 1951, c. 2, 1951.....	(20)	\$1,177,518 76
Cabano Fire Claims—Federal Government's share of claims received after March 31, 1951, Appropriation Act No. 2, 1951, c. 2, 1951.....	(20)	\$ 80,438 65

Vote 588 of the above Act authorized, notwithstanding section 32 of the Consolidated Revenue and Audit Act, payment under Votes 678 and 679 of the Appropriation Act No. 4, 1950, of the Federal Government's share of the claims received after March 31, 1951, in respect of costs incurred as a result of the large fires in Rimouski and Cabano in May, 1950, where such claims were certified for payment by the Commission named for that purpose by the Government of the Province of Quebec.

The Federal Government's share of Rimouski fire claims to date was \$2,178,395.73 and for those of Cabano, \$298,708.49.

Provision for Reserve for possible losses on ultimate realization of active assets (33a) \$ 75,000,000 00

This amount increases the reserve and the offsetting credit entry was to the Open Account under Reserve for Certain Contingent Liabilities—see further on in this section.

The total provided, since the establishment of the account in 1940-41 to the close of the current fiscal year, was \$550,000,000.

Write-off of Active Assets—Cancellation of Canadian Farm Loan Board Capital Stock, Canadian Farm Loan Act, c. 66, R.S., as amended..... (22) \$ 280 00

Section 9, as amended, of the above authority provided that, where title has been transferred to the Board or where, as a result of proceedings taken to realize on a mortgage, the amount recovered was not sufficient to discharge the full amount of loan investment, the capital stock of the Board subscribed for by the Government of Canada was to be cancelled to an amount equivalent to that subscribed for with relation to loans of the like amount.

NON-ACTIVE ASSETS

Implementation of Guarantee—Ming Sung Industrial Co., Ltd..... (22) \$1,346,189 97

A loan to Ming Sung Industrial Co., Ltd., by the Dominion Bank, the Imperial Bank of Canada and the Bank of Toronto in 1946 was guaranteed by the Government of Canada under authority of Part II of the Export Credits Insurance Act, c. 39, 1944-45, as amended. Expenditures represented the following payments to the banks to implement the guarantee: Dominion Bank, \$448,461.55; Imperial Bank of Canada, \$449,091.87; Bank of Toronto, \$448,636.55.

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Return on Investments	105,224,866 71	79,197,524 37
B Bullion and Coinage	4,838,495 40	4,708,370 19
C Proceeds from Sales	213 72	332 19
D Services and Service Fees	142,324 88	56,941 28
E Premium, Discount and Exchange	17,696,615 90	17,561,981 77
F Refunds of Previous Years' Expenditure	51,884 50	94,936 30
G Miscellaneous	13,142 69	60,635 57
Total Ordinary	127,967,543 80	101,680,721 67

	1951-52	1950-51
Special Receipts and Other Credits—		
H Refunds of Previous Years' War, Demobilization and Reconversion		
Expenditures	2,576,572 10	9,314,377 80
Commodity Prices Stabilization Corporation		378,744 46
Canadian Sugar Stabilization Corporation, Ltd.		18,697,522 86
Non-Active Accounts:		
Canadian Pacific Railway—Repayment of advances made under relief legislation		1,447,222 71
Grand Total	<u>\$130,544,115 90</u>	<u>\$131,518,589 50</u>

Details

Ordinary Revenue—		
A Return on Investments		105,224,866 71
See Appendix 3 to this section, page F-49 for details.		
B Bullion and Coinage:		
Operation of the Royal Canadian Mint:		
Gold—Refining charges, \$178,646.54; handling charges, \$715,627.29; gain on stock-taking, \$35,813.93; Assay Office, Vancouver—gain on operations, \$27,393.61 (assaying and refining charges, \$5,307.27; handling charges (net), \$14,758.03; gain on stock-taking, \$819.57; sale of sweep, \$6,508.74)	957,481 37	
Coinage—Net gain on silver bullion and coinage, \$2,703,407.70; gain on bronze coinage, \$654,479.99; gain on nickel coinage, \$200,856.02; gain on steel coinage, \$322,270.32	3,881,014 03	
C Proceeds from Sales		4,838,495 40
D Services and Service Fees:		213 72
Payment by banks for cost of bank inspection for the calendar year 1951	25,931 88	
Registration fees in connection with security taken by banks on certain loans	20,309 50	
Repayment by Defence Construction Ltd., of salaries and expenses of Treasury Cost Auditors on loan at various projects	39,768 71	
Royal Canadian Mint—Gold storage and other charges	56,067 23	
Sundry	247 56	
		142,324 88
E Premium, Discount and Exchange		17,696,615 90
This amount represents the excess of credits over debits in the Open Account (see under Sundry Suspense Accounts—Miscellaneous, further on in this section) for the fiscal year.		
F Refunds of Previous Years' Expenditure:		
Transfer of the balance of outstanding cheques (including 1941-42 Treasury cheques, \$31,045.16) which had not been presented for payment up to March 31, 1952. (Provision is made under statutory authority for the honouring of these liabilities if and when payment is demanded.)	31,488 78	
Refund on unused postage stamps (Wartime Prices and Trade Board)	8,316 74	
Sundry	12,078 98	
		51,884 50
G Miscellaneous:		
Donations to the Crown	1,685 36	
Fines and forfeitures—Consumer Credit Act, \$1,426; Wartime Prices and Trade Board, \$4,952.09	6,378 09	
Sundry	5,079 24	
		13,142 69
Total Ordinary		<u>127,967,543 80</u>

Special Receipts and Other Credits—

H Refunds of Previous Years' War, Demobilization and Reconversion Expenditures: Receipts in respect of Military Relief claims and currency credits arising from war settlements:		
Denmark, \$46,374.46, France, \$2,275,240.47, Germany, \$118,375.43, The Netherlands, \$120,021.41, Yugoslavia, \$16,552.33; sundry refunds, \$8	2,576,572 10	
Grand Total		<u>\$130,544,115 90</u>

Certified correct.

W. G. CLARK,

Deputy Minister of Finance.

Changes in Non-Active Accounts

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Other Non-Active Assets				
Miscellaneous Non-Active Accounts—				
Earl of Selkirk Mortgage on Property in Township of Moulton	13,900 00		13,900 00	
Bonds, Interest and Notes Adjustment Accounts	16,793 52		16,793 52	
Coupons—New York Loans	45,738 50		45,738 50	
Guarantee—Loan to Ming Sung Industrial Co., Ltd.		1,346,189 97		1,346,189 97
	<u>\$ 76,432 02</u>	<u>\$ 1,346,189 97</u>	<u>\$ 76,432 02</u>	<u>\$ 1,346,189 97</u>

Vote 583 authorized the deletion of the first three items from the Non-Active Assets. Details of the items were included in the Report of an Inter-Departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the vote was provided to implement recommendations made by the Committee to the House of Commons.

Details in respect of the fourth item will be found under expenditures, to which the amount was charged.

OPEN ACCOUNTS

NOTE.—Titles in heavy type or italics are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Cash and Other Current Assets				
<i>Cash—</i>				
A In Current Deposits				
Canada	64,244,139 78	10,276,237,138 86	10,338,315,440 07	2,165 838 57
London	169,682 39	43,889,670 94	41,729,203 08	2,330.150 25
New York	20,630,621 80	409,093,988 49	415,620,480 57	14,104.129 72
	<i>85,044,443 97</i>	<i>10,729,220,798 29</i>	<i>10,795,665,123 72</i>	<i>18,600,118 54</i>
B In Special Deposits				
Bank of Canada Special Funds—				
Bond Redemption Account ..	653,530 78	4,544,600,000 00	4,545,104,995 34	148,535 44
War Savings Certificates Re- demption Account	122,247 77	37,100,000 00	36,960,291 94	261,955 83
Interest Account	483,330 55	376,200,100 00	376,638,221 21	45,209 34
Bank of Montreal, London, Special Funds—				
Bond Redemption Account ..	67,790 28		35,606 06	32,184 22
Interest Account	1,208 11	135,813 48	136,697 02	324 57
Bank of England, Special Funds—				
Interest Account	15,201 10	1,494,957 73	1,497,375 30	12,783 53
Bank of Montreal, New York, Special Funds—				
Interest Account	1,425 64	72,475 00	72,695 17	1,205 47
Securities Account	328,698 14	197,482 00	256,149 76	270 030 38
Bank of Montreal Trust Co., New York, Special Funds—				
Interest Account	32,422 87	8,718,888 75	8,726,397 96	24,913 66
	<i>1,705,865 24</i>	<i>4,968,519,716 96</i>	<i>4,969,428,429 76</i>	<i>797.142 44</i>

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
C In Blocked Currency				
Denmark	46,829 46		46,437 55	391 91
France	389,295 48	1,022,031 24	1,136,569 42	274,757 30
Germany	154,073 45		121,253 44	32,820 01
Italy		256,405 12	256,402 21	2 91
Japan		411,609 70	410,154 31	1,455 39
The Netherlands	1,488,791 16		204,171 33	1,284,619 83
Spain	117,342 66	486,382 48	402,322 10	201,403 04
Yugoslavia	3,150 00	77,032 50	43,131 95	37,050 55
	<u>2,199,482 21</u>	<u>2,253,461 04</u>	<u>2,620,442 31</u>	<u>1,832,500 94</u>
	88,949,781 42	15,699,993,976 29	15,767,713,995 79	21,229,761 92
<i>Other Liquid Assets—</i>				
D Minister of Finance Exchange Fund				
Account—Cash and Securities ..	1,681,165,472 62	343,834,527 38	225,596,244 50	1,799,403,755 50
E Securities Investment Account ..				
	9,644,205 50	79,160,962 66	29,908,963 22	58,896,204 94
	<u>1,690,809,678 12</u>	<u>422,995,490 04</u>	<u>255,505,207 72</u>	<u>1,858,299,960 44</u>
<i>Working Capital Advances—</i>				
<i>Departmental:</i>				
<i>Royal Canadian Mint—</i>				
F Gold Purchase Account	9,220,012 32	78,056,224 39	77,877,543 09	9,398,693 62
G Silver Coinage Account	2,151,623 44	6,506,508 67	5,333,730 14	3,324,401 97
G Silver War Medals Account	16,608 69		16,608 69	
G Silver Bullion Purchase Account ..	346,352 28	626,085 46	601,693 39	370,744 35
G Nickel Coinage Account	172,724 76	251,824 33	414,842 20	9,706 89
G Bronze Coinage Account	148,687 39	870,869 04	801,590 11	217,966 32
G Steel Coinage Account	855 42	416,895 64	212,816 13	204,934 93
H Assay Office, Vancouver— Gold and Silver Purchase Account ..	155,723 33	4,155,203 56	4,260,701 21	50,225 68
	<u>12,212,587 63</u>	<u>90,883,611 09</u>	<u>89,619,624 06</u>	<u>13,576,673 76</u>
<i>Crown Corporations:</i>				
I Commodity Prices Stabilization Corporation, Ltd.				
	1,265,583 48		50,084 00	1,215,499 48
	<u>1,793,237,630 65</u>	<u>16,213,873,077 42</u>	<u>16,112,788,812 47</u>	<u>1,894,321,895 60</u>
Loans to, and Investments in,				
Crown Agencies				
J Bank of Canada Capital Stock ..	5,920,000 00			5,920,000 00
K Canadian Farm Loan Board—				
Advance for initial operating expenses	50,000 00			50,000 00
Initial Capital Advances	5,000,000 00			5,000,000 00
Capital Stock	2,241,333 00		280 00	2,241,053 00
Bonds	18,700,000 00	1,300,000 00		20,000,000 00
Canadian Fisherman's Loan Act—				
Initial Capital Advances	29,000 00			29,000 00
Capital Stock	1,519 00			1,519 00
	<u>26,021,852 00</u>	<u>1,300,000 00</u>	<u>280 00</u>	<u>27,321,872 00</u>
	31,941,852 00	1,300,000 00	280 00	33,241,572 00
Other Loans and Investments				
<i>To Provincial and Municipal Governments—</i>				
<i>Provincial:</i>				
L Alberta—Consolidated Loans, 1947 Settlement	11,831,932 94		359,645 27	11,472,287 67
L British Columbia—Consolidated Loans, 1947 Settlement	22,985,072 42		696,692 90	22,288,379 52
L Manitoba—Consolidated Loans, 1947 Settlement	17,798,185 10		515,678 59	17,282,506 51
L Saskatchewan — Consolidated Loans, 1947 Settlement	32,562,615 71		1,150,262 82	31,412,352 89
M Saskatchewan—Power Commis- sion	19,200 00		3,840 00	15,360 00

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Other Loans and Investments—Concluded				
<i>To Provincial and Municipal Governments—Concluded</i>				
N Saskatchewan — Seed Grain Advances, 1908	76,657 75		350 30	76,307 45
O Saskatchewan—Seed Grain Loans Guarantee Act, 1938	4,530,226 40		1,205,226 40	3,325,000 00
<i>Municipal:</i>				
P Municipal Improvements Assistance Act, 1938	4,209,556 93		257,579 64	3,951,977 29
	94,013,447 25		4,189,275 92	89,824,171 33
<i>To United Kingdom and Other Governments—</i>				
Q Belgium	59,982,000 00		2,307,000 00	57,675,000 00
Q China	49,426,117 50			49,426,117 50
Q Czechoslovakia	13,320,000 00		3,330,000 00	9,990,000 00
Q France	225,936,000 00		8,368,000 00	217,568,000 00
R France—Interim Credit Consolidated Interest	2,214,000 00		82,000 00	2,132,000 00
S France—Military Relief Credits Settlement		5,535,580 00		5,535,580 00
T Greece	6,525,000 00			6,525,000 00
Q Indonesia	15,452,188 21		3,092,188 21	12,360,000 00
Q Netherlands	115,480,000 00		2,660,000 00	112,820,000 00
U Netherlands—Military Relief and Currency Credits Settlement ..	5,733,966 70			5,733,966 70
Q Norway	21,030,126 03			21,030,126 03
T Roumania	24,329,262 40			24,329,262 40
V United Kingdom—The War Appropriation (United Kingdom Financing) Act, c. 8, 1942	251,489,941 76		31,091,703 58	220,398,238 18
W United Kingdom—United Kingdom Financial Agreement Act, c. 12, 1946	1,185,000,000 00		14,010,255 00	1,170,989,745 00
	1,975,918,802 60	5,535,580 00	64,941,146 79	1,916,513,035 81
X Canada's Subscription to Capital of—				
International Monetary Fund ..	322,502,497 00			322,502,497 00
International Bank for Reconstruction and Development ...	70,694,043 16	170,305 64		70,864,348 80
	393,196,540 16	170,305 64		393,366,845 80
<i>Miscellaneous—</i>				
Y Bank for International Settlements	272,785 84			272,785 84
Z Montreal Turnpike Trust—Commutation Agreements	14,308 00			14,308 00
AA New Westminster Harbour Commission	974,537 23			974,537 23
AB Saint John Bridge and Railway Extension Co.	433,900 00			433,900 00
	1,695,531 07			1,695,531 07
	2,464,824,121 08	5,705,885 64	69,130,422 71	2,401,399,584 01
Sinking Fund and Other Investments held for retirement of unmatured Funded Debt—3% Newfoundland Guaranteed Stock 1943-63				
<i>AC Sinking Fund—</i>				
3 per cent Stock 1943-63	8,384,625 42	147,278 27	471,880 69	8,060,023 00
3 per cent United Kingdom Savings Bonds 1955-65		616,597 79	5,505 33	611,092 46
Account N Funds invested in—				
3 per cent 1943-63 Stock	4,333,560 00	5,600,000 00	293,210 00	9,640,350 00
United Kingdom Treasury Bills	9,940,025 68	7,581,156 95	10,007,714 58	7,513,468 05
Account N—Cash Balance	43,603 38	13,186,031 52	13,151,822 14	77,812 76
	22,701,814 48	27,131,064 53	23,930,132 74	25,902,746 27

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Deferred Charges				
AD				
Unamortized Discounts and Com- missions on Loans	60,049,489 24	3,911,052 77	9,667,086 52	54,293,455 49
Unamortized portion of Civil Ser- vice Superannuation account liability		214,000,000 00		214,000,000 00
	60,049,489 24	217,911,052 77	9,667,086 52	268,293,455 49

Sundry Suspense Accounts

AE Bank of Montreal Provincial Notes Suspense Account	27,567 83			27,567 83
AF Blank Bonds Reserve	68,418 09	45,497 50		113,915 59
AG Canadian National Railways Ex- change Suspense		111,087,372 97	111,087,372 97	
AH Cheque Adjustment Suspense	2,455 42			2,455 42
AI Depreciation on revaluation of Securities Investment Account ..		702,500 00		702,500 00
AJ Minister of Finance Exchange Fund Account—Deficit arising from Exchange Revaluations	43,834,527 38	125,596,244 50	43,834,527 38	125,596,244 50
AK Material Declared Surplus				
Ammunition	214,906 00			214,906 00
Bridge Spans	1,205,891 06		746,372 59	459,518 47
AL Retirement Fund Suspense	154 15		154 15	
AM Sinking Fund Suspense		498,400 00	498,400 00	
AN United Kingdom Financing Act Securities Suspense		792 28	792 28	
AO Pilots Pension Funds Suspense ..		414,980 05	414,980 05	
	45,353,919 93	238,345,787 30	156,582,599 42	127,117,107 81
	<u>\$ 4,418,108,827 38</u>	<u>\$16,704,266,867 66</u>	<u>\$16,372,099 333 86</u>	<u>\$ 4,750,276,361 18</u>

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt*				
AP				
Matured Funded Debt Out- standing	41,572,269 62	16,861,794 95		24,710,474 67
Notes and Other Obligations payable on demand—				
Compensation to Seigneurs	11,827 40			11,827 40
Dominion Stock Issue B, 3½ per cent	3,600 00			3,600 00
Non-Negotiable non-interest bear- ing notes payable on demand—				
To the International Bank for Reconstruction and Develop- ment	53,506,500 00	7,500,000 00		46,006,500 00
To the International Monetary Fund	243,400,000 00			243,400,000 00
	296,921,927 40	7,500,000 00		289,421,927 40
Interest Due and Outstanding—				
Unpaid Interest:				
Domestic Loans	76,006,855 15	354,867 20		75,651,987 95
New York Loans	250,319 70	65,610 00		184,709 70
London Loans	42,419 81	4,544 32		37,875 49

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt*—Concluded				
<i>Interest Due and Outstanding—</i>				
<i>Concluded</i>				
Unpaid Dividends:				
Province of Nova Scotia	795 80			795 80
Province of Prince Edward Island	867 25			867 25
Province of New Brunswick ...	1,279 00			1,279 00
Province of Canada	4,663 18			4,663 18
Province of British Columbia ..	33 67			33 67
Dominion Stock	3,717 33			3,717 33
Unpaid Warrants, Canada—former years	49 36			49 36
	76,311,000 25	425,021 52		75,885,978 73
<i>Outstanding Cheques and</i>				
<i>Warrants—</i>				
Treasury Cheques	59,380,534 32		92,965,845 47	152,346,379 79
Imprest Account Cheques—				
Finance	179 43		18 50	197 93
Less: Unclaimed Registered In- terest (Letter of Credit) Cheques				
Adjustment Account	—9 63			—9 63
	59,380,704 12		92,965,863 97	152,346,568 09
	474,185,901 39	24,786,816 47	92,965,863 97	542,364,948 89
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
AQ Canadian Council for Reconstruc- tion through UNESCO		3,215 68	5,569 50	2,353 82
AR Canadian National Railways Equip- ment Issue, 1923—Redemption Account	5,500 00			5,500 00
AR Canadian National Railways Guar- anteed Bond Issues (1923 and 1924 and 1924-54)—Outstanding Interest	104,387 50	1,958,025 00	1,950,462 50	96,825 00
AS Common School Funds—Ontario and Quebec	2,677,770 70			2,677,770 70
AT Companies in Liquidation	66,677 20			66,677 20
AU Defunct Banks	46,320 07			46,320 07
AV Home Bank Creditors Relief Sus- pense	8,618 14			8,618 14
AW King George V Silver Jubilee Can- cer Fund for Canada	36,000 00			36,000 00
AX Penny Bank of Ontario—Outstand- ing Cheques	126 90			126 90
AY Province of Newfoundland Finan- cial Surplus	20,000,000 00	8,250,000 00		11,750,000 00
AZ Refund and Drawback Account— Flour Millers			319,246 04	319,246 04
BA Unclaimed Dividends and Undis- tributed Assets—Bankruptcy and Winding Up Acts	158,648 12	1,961 57	18,239 40	174,925 95
	23,104,048 63	10,213,202 25	2,293,517 44	15,184,363 82
Insurance, Pension and Guaranty Accounts				
<i>Insurance and Guaranty Funds—</i>				
BB Government Officers' Guarantee Fund	637,797 60	6,520 80	25,735 79	657,012 59
BC War Damage Insurance Special Account—General	92,608 85			92,608 85
	730,406 45	6,520 80	25,735 79	749,621 44

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
<i>Pension and Retirement Funds—</i>				
BD Superannuation Account	189,116,596 70	15,489,322 03	346,631,469 17	520,258,743 84
BE Retirement Fund	21,385,075 31	5,705,960 54	7,583,404 53	23,262,519 30
	210,501,672 01	21,195,282 57	354,214,873 70	543,521,263 14
	211,232,078 46	21,201,803 37	354,240,609 49	544,270,884 58

Deferred Credits

<i>BF Interest Accrued on Public Debt—</i>				
Funded Debt			87,206,012 24	87,206,012 24
Unfunded Debt			304,056 00	304,056 00
<i>Miscellaneous—</i>				
BG Currency Credits—Germany	154,073 45	121,253 44		32,820 01
BG German Reparations Credits—				
Italy		255,995 43	255,998 34	2 91
BG German Reparations Credits—				
Japan		410,154 31	411,609 70	1,455 39
BG German Reparations Credits—				
Spain	117,342 66	250,810 89	334,871 27	201,403 04
BH Interest Special Account—Interest				
Accrued				
Canada Savings Bonds, 1950 ...	99,357 84	99,357 84		
Canada Savings Bonds, 1951 ...			202,356 50	202,356 50
BG Military Relief Credits—Denmark	46,829 46	46,437 55		391 91
BG Military Relief Credits—France ..	389,295 48	1,152,379 42	6,573,421 24	5,810,337 30
BG Military Relief and Currency				
Credits—The Netherlands	7,222,757 86	204,171 33		7,018,586 53
BG Military Relief Credits—Yugoslavia	3,150 00	43,131 95	77,032 50	37,050 55
BI Interest Suspense—Blocked Cur-				
rency		1,737 35	1,737 35	
BJ Income Tax Deductions Suspense—				
Central Pay Office	675 73	18,045,354 39	18,047,867 97	3,189 31
BK Unemployment Insurance Deduc-				
tions Suspense—Central Pay				
Office	1,929 50	1,096,540 79	1,095,735 81	1,124 52
BL Instalment Purchases of Bonds—				
Public Service—				
Canada Savings Bonds, 1949 ...	135,705 37	265,626 72	129,921 35	
Canada Savings Bonds, 1950 ...	1,761,157 41	9,039,590 51	7,416,032 82	137,599 72
Canada Savings Bonds, 1951 ...		24,732 38	1,876,580 65	1,851,848 27
	9,932,274 76	31,057,274 30	123,933,233 74	102,808,234 20

Sundry Suspense Accounts

<i>Miscellaneous—</i>				
BM Appreciation on revaluation of				
Securities Investment Account				
including net trading profit	63,594 26	64,399 05	61,317 21	60,512 42
BN Canadian Wheat Board—Suspense	6,324,789 99			6,324,789 99
BO Cash Suspense—Unallocated Funds	1,620 51	1,225,580 08	1,225,054 01	1,094 44
BP Donations—Suspense		1,753 86	1,753 86	
BQ Ernest Davis Estate	8,912 31		114 50	9,026 81
BR Group Hospital Insurance Suspense				
C.P.O.	162,970 50	2,156,616 46	1,993,997 26	351 30
BS German Reparations Suspense	772,545 15		1,207,595 85	1,980,141 00
BT Loan subscriptions at credit of				
subscribers in arrears	278,489 11	4,313 39	1,529 91	275,705 63
BU Victory Loans 1917-18-19 Canvass-				
ers Suspense Account	1,620 83			1,620 83
BV War Damage Claims—Malaya ...	121 55	121 55		
BW Matured Bonds and Interest Un-				
claimed	128,148 92	3,815 50	134 06	124,467 48
BX Premium, Discount and Exchange		97,121,511 90	97,121,511 90	

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Sundry Suspense Accounts—Concluded				
<i>Miscellaneous—Concluded</i>				
BY Royal Canadian Mint—Handling Charges		739,128 16	739,128 16	
BZ Royal Canadian Mint—Suspense Account	50 00	50 00		
CA Unclaimed Award—Registrar Exchequer Court of Canada B.C. Admiralty District	1,831 17			1,831 17
CB Unclaimed Cheques Suspense—Finance	44,299 94	59 00	96 50	44,337 44
Comptroller of the Treasury ..	780 04			780 04
Wartime Prices and Trade Board ..	800 03	773 25		26 78
CC Unclaimed Government Drafts—Finance	530 77		144 09	674 86
CD Unclaimed War Damage Insurance Refunds	5,017 43	73 36		4,944 07
CE Unclaimed War Savings Certificates and Stamps	230,347 28	492 26	22,298 95	252,153 97
CF Unredeemable Coupons Suspense—Canada	20,199 55	62,128 40	55,330 57	13,401 72
CF Unredeemable Coupons Suspense—New York	1,239 00	883 04	700 00	1,055 96
CG War Savings Certificates Installments Suspense	1,881 15			1,881 15
CH Wartime Prices and Trade Board—Suspense	744 69			744 69
	8,050,534 18	101,381,699 26	102,430,706 83	9,099,541 75
Province Debt Accounts				
CI				
British Columbia	583,021 40			583,021 40
Manitoba	3,578,941 20			3,578,941 20
New Brunswick	529,299 39			529,299 39
Nova Scotia	1,055,411 69			1,055,411 69
Ontario	2,848,289 52			2,848,289 52
Prince Edward Island	775,791 83			775,791 83
Quebec	2,549,213 61			2,549,213 61
	11,919,968 64			11,919,968 64
<i>Less:</i>				
Province of Nova Scotia Suspense Account	40,139 91			40,139 91
Province of Prince Edward Island Land Account	782,402 33			782,402 33
Province of Quebec Debt Account ..	1,473,609 63			1,473,609 63
	2,296,151 87			2,296,151 87
	9,623,816 77			9,623,816 77
Reserve for Certain Contingent Liabilities				
CJ Reserve for possible losses on ultimate realization of Active Assets ..	395,867,388 21		75,000,000 00	470,867,388 21
Funded Debt Unmatured*				
CK				
Payable in Canada	14,580,710,935 64	281,852,634 03		14,298,858,301 61
Payable in London	56,278,114 59	3,158,465 62		53,119,648 97
Payable in New York	365,400,000 00	21,967,500 00		343,432,500 00
	15,002,389,050 23	306,978,599 65		14,695,410,450 58
	\$16,134,385,092 63	\$ 495,619,395 30	\$ 750,863,931 47	\$16,389,629,628 80

* Figures for the current fiscal year represent the net increase or decrease in these accounts.

- A Cash in current deposits represents the total of the balances at credit of the Receiver General of Canada in the several banks in Canada, London and New York.
- B Cash in special deposits consists of balances in the hands of fiscal agents of the Government for the purchase or redemption of Government securities and for the payment of interest.
- C Cash in blocked currency accounts represents amounts in the currency of the relevant countries which are available only within those countries for restricted purposes. It represents, in the cases of Spain, Italy and Japan, Canada's share of the proceeds from the liquidation of German external assets and, in that of the other countries, moneys received in full or partial settlement of claims by Canada for military relief supplies furnished during the period of military occupation by the combined military authorities. The settlement with The Netherlands was in respect of both military relief and currency credits and with Germany in respect of currency credits only. At the close of the current fiscal year, the Canadian dollar equivalent was adjusted to the market value of these currencies as at March 31, 1952. Further details in respect of individual currencies are given below:
- Denmark—Holdings at the close of the fiscal year were 2,742.57 kroner at .1429.
- France—Under an interim arrangement, 350,000,000 francs were received on account. Holdings at the close of the fiscal year were 97,431,669 francs at .00282.
- Germany—Holdings at the close of the fiscal year were 139,659.63 deutschmarks at .235.
- Italy—149,794,232 lire were allocated to Canada from the proceeds of liquidation of German external assets by the Inter-Allied Reparations Agency. Holdings at the close of the fiscal year were 1,835 lire at .001585.
- Japan—142,890,055 yen were allocated to Canada from the proceeds of liquidation of German external assets by the Inter-Allied Reparations Agency. Holdings at the close of the fiscal year were 530,776.82 yen at .002742.
- The Netherlands—Holdings at the close of the fiscal year were 4,946,553.05 guilders at .2597.
- Spain—12,584,710 pesetas were allocated to Canada from the proceeds of liquidation of German external assets by the Inter-Allied Reparations Agency. Holdings at the close of the fiscal year were 8,163,264.37 pesetas at .0246718752.
- Yugoslavia—13,125,000 dinars were received as the second and third instalments of four payments which will represent full payment. Holdings at the close of the fiscal year were 11,264,988 dinars at .003289.
- D Debits represented advances for the purchase of gold and foreign exchange for the Fund account. Included in the credits is an amount of \$125,596,244.50 representing the deficit arising from operations in gold and foreign exchange during the calendar year 1951. Statement of Assets and Liabilities as at December 31, 1951 and Statement of Revenue and Expenditure for the year ending December 31, 1951 are shown in Appendix 7 to this section, page F-53.
- E The principal item in this account is in respect of temporary holdings, by the Government, of Canada Savings Bonds purchased for resale to subscribers under the Government employees' instalment purchase plan.
- F Credits in this account result from the transfer of gold bullion to the Bank of Canada and sales of fine gold to the public while debits represent payments made by the Royal Canadian Mint for newly-mined gold, old jewellery, dental scrap, etc. and the amount of the net operating profit for the year which was transferred to Revenue—Bullion and Coinage.
- G Credits in these accounts represent the face value of all coin issued to the Bank of Canada and silver bullion, medals, etc., sold. Debits are: (a) the value of all metals purchased for coinage and medal purposes as well as the net value of mutilated coin withdrawn from circulation; and (b) the amount of the net operating profit for the year, which was transferred to Revenue—Bullion and Coinage. The closing balances represent the cost value of the metals and face value of coin on hand at that date.
- H This account relates to the transactions in gold and silver at the Assay Office in Vancouver, a branch of the Royal Canadian Mint. Gold deposits, which include the silver content thereof, are purchased from mining companies and individuals for shipment to the Royal Canadian Mint, this account being debited with the value of the former transactions and credited with the value of the latter.
- I In this account are recorded the entries affecting the Commodity Prices Stabilization Corporation, Limited, which was incorporated in 1941 and placed under the control of the Wartime Prices and Trade Board for the purpose of assisting the Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies and by bulk purchasing.
- The opening balance represents the outstanding balance of advances made in previous fiscal years to the Corporation. Entries in the current fiscal year represent monthly adjustments crediting the account with the net excess of disbursements over receipts. The account would be debited in those months in which the amount of subsidies recovered exceeds the administrative and other expenses.
- Volume II of this Report contains the Balance Sheet of the Corporation as at March 31, 1952 and an operating statement for the fiscal year 1951-52.
- J This account records the investment of the Government as the sole owner of the capital stock of the Bank which was acquired under authority of the Bank of Canada Act Amendment Act, c. 42, 1938. Of this amount, \$5,000,000 represents the par value of 100,000 shares of capital stock and the balance of \$920,000 premium paid in respect of the acquisition in 1938 of shares held by the public. The amounts received during the fiscal year by the Government as interest and the Government's share of the profits for the Bank year were credited to Revenue—Return on Investments.

The financial statements of the Bank are shown in Volume II of this Report.

K The outstanding principal of amounts provided to the Board, which makes loans on farm property and fishermen's land, is recorded in these accounts.

The advance for initial operating expenses was voted in the Supplementary Estimates, 1928-29 (Vote 505) and is repayable without interest. Interest on initial capital advances was credited to Revenue—Return on Investments.

The financial statements of the Board are shown in Volume II of this Report.

The credit of \$280 in Capital Stock represents a write-off to Consolidated Deficit Account with the offsetting entry appearing under Expenditures.

The bonds are held by the Government of Canada. The debit represents the purchase by the Government of \$1,300,000 of the Board's 3 per cent bonds due January 2, 1970. Interest on these bonds and on initial capital advances under the Canadian Fisherman's Loan Act was credited to Revenue—Return on Investments.

L In these accounts are recorded the outstanding balances in respect of the adjusted amounts of Treasury Bills indebtedness of the Governments of these provinces to the Federal Government, pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act, c. 77, 1947, which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty year period. Credits represent repayments. Interest on that portion of the indebtedness of each province, which represented the adjusted amount of loans for capital and ordinary governmental purposes was received and credited to Revenue—Return on Investments.

M A loan of \$57,600 to the Province of Saskatchewan was authorized by P.C. 4891 of September 17, 1940, to enable the Saskatchewan Power Commission to extend its power and light system to the Bombing and Gunnery School at Dafoe, Saskatchewan. It bears interest at $3\frac{1}{2}$ per cent per annum and is repayable in thirty half-yearly instalments, the first of which became due May 15, 1941. The credit represents the payments under the agreement and the interest was credited to Revenue—Return on Investments.

N Advances were made by the Federal Government to the Province of Saskatchewan for the purchase of seed grain. Credits represent repayments.

O The original disbursement of \$16,468,852.49 was made in 1944-45 and was in respect of a guarantee of the principal and interest of any loans made by a chartered bank which were guaranteed by the Province of Saskatchewan to provide assistance to farmers in connection with seeding operations during the spring of 1938. The balance in this account represents the amount still outstanding which is secured by treasury bills of the province in the custody of the Minister of Finance. The credit represents repayments and the interest was credited to Revenue—Return on Investments.

P Credits represent repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act, c. 33, 1938. Interest was credited to Revenue—Return on Investments.

Q These accounts relate to loans, as authorized by section 22, Export Credits Insurance Act, c. 39, 1944-45, as amended and various Orders in Council, made in previous years for the purpose of facilitating and developing trade between Canada and the countries concerned. Credits represent cash repayments and the interest was credited to Revenue—Return on Investments.

R In this account is recorded the obligation of the Government of France in respect of settlement of the accrued interest on certain interim credit advances in 1945-46 by receipt from that Government of bonds which will mature on December 31 of each year until 1977. The amount of the bond maturing in each fiscal year is \$82,000. Interest was credited to Revenue—Return on Investments.

S By an exchange of notes dated June 26, 1951 and July 4, 1951, France agreed to the payment in French francs of the equivalent of \$7,535,580 (U.S.) in full settlement of Canada's claim in respect of military relief after having taken into consideration the amount of \$1,150,000 agreed upon as due France in compensation for French vessels requisitioned by Canada during the war. The debit represents the net liability of that country after allowing for the equivalent in French francs of \$1,000,000 (U.S.) already paid on account.

T No payments of principal or interest were made during the fiscal year by the Governments of these countries on account of advances made in 1919-20 and 1920-21.

U The terms of a settlement agreement in May, 1949, with the Government of The Netherlands in respect of military relief and currency credits provide for payment by that Government of \$5,733,966.70 in Canadian dollars. The first of ten annual payments of \$573,396.67 is to be made on December 31, 1952. Under this agreement, Canada also received 5,745,828.57 guilders representing \$1,663,417.37 at the current exchange rate of .2895.

V Under authority of the War Appropriation (United Kingdom Financing) Act, c. 8, 1942, sterling balances held by Canada in an amount equivalent to \$700,000,000 at the exchange rate of \$4.45 to the pound sterling were converted into a Canadian dollar obligation of the Government of the United Kingdom which, under the provisions of the Act, was non-interest-bearing until after the termination of the war. The United Kingdom Financial Agreement Act, c. 12, 1946, authorized the continuation of the latter provision until December 31, 1950. Under the terms of a further agreement which was approved by c. 27, 1951 (2 Sess.) the interest-free provision under the loan is to continue until January 1, 1954. Credits represent repayments.

W Under authority of the United Kingdom Financial Agreement Act, c. 12, 1946, a credit of \$1,250,000,000 was extended to the Government of the United Kingdom which might be drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods

and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest was to be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2 per cent per annum. The agreement provided for the waiving of the payment of interest in any year under certain conditions. The first of these repayments was made December 29, 1951 with \$14,010,255 being credited against principal and interest amounting to \$23,700,000 credited to Revenue—Return on Investments.

X These accounts reflect Canada's subscriptions of \$300,000,000 to the International Monetary Fund which was completed in 1946-47 and \$65,000,000 to the International Bank for Reconstruction and Development. Subscriptions consist of gold, Canadian dollars, United States dollars and non-interest-bearing notes which are carried as a liability on the Balance Sheet of Canada under the heading of Floating Debt. Debits in the second account represented additional amounts required to maintain capital due to devaluation of the Canadian dollar in 1949, on amount of capital disbursed in loans.

Y This is a non-interest-bearing deposit made by the Government of Canada under the terms of the agreements providing for the establishment of the Bank. The deposit was made in 1930-31.

Z This amount represents the balance still owing by various municipalities for sums advanced from the Treasury of the United Provinces of Upper and Lower Canada, for the purpose of building toll roads in the vicinity of Montreal. Interest was credited to Revenue—Return on Investments.

AA This account relates to (a) advances made to the New Westminster Harbour Commission to assist in the construction and development of the harbour, and (b) a loan of \$703,500 in 1947-48 to enable the Commissioners to meet debentures maturing on April 1, 1948. Interest was credited to Revenue—Return on Investments.

AB The amount in this account represents advances made to the Saint John Bridge and Railway Extension Company, for the construction of a bridge and rail connection at Saint John, N.B., as authorized by Chapter 26, of the Statutes of 1883. The liability was subsequently assumed by the Canadian Pacific Railway Company. Interest was credited to Revenue—Return on Investments.

AC On the assumption by Canada, under the terms of Union, of the 3 per cent Newfoundland Guaranteed Stock 1943-63, Canada also acquired the sinking fund already established. The opening and closing balances represent the Canadian equivalent of the value of the stock held in the fund, while entries in the current fiscal year were in connection with the acquisition of further stock.

The other accounts were established pursuant to special arrangements with the Government of the United Kingdom under which sterling is acquired as payment for Newfoundland codfish sold in European markets. This sterling is used for purchases of further stock in the open market and for temporary investment in short term Treasury Bills of the United Kingdom.

AD Credits represent refunds and amortization charges applicable to 1951-52, the offsetting entry to the latter appearing under expenditures. Details by loans of the amounts amortized will be found in Appendix 6 to Part I of this Report. Debits are (a) premiums, discounts and commissions on loans issued during 1951-52, and (b) the setting up of \$214,000,000 as a deferred charge on the Balance Sheet of the Government of Canada being the estimated deficiency in the Civil Service Superannuation Account. The deficiency will be written off to expenditure in future years, subject to Parliamentary approval.

AE This account reflects the liability of the Bank of Montreal for the redemption of provincial notes stolen from its branch at St. Catharines in 1869, at the time the Bank was agent for the issue and redemption of these notes for the Receiver General. The original liability was \$46,000. As the stolen notes are presented for payment, the Minister of Finance redeems them at face value and is recouped by the Bank.

AF In anticipation of loans which did not materialize, plates were engraved and blank bonds printed in accordance with instructions. As they are used for future loans, adjusting entries will charge "Cost of Issuing New Loans" and credit this account.

AG This account records the purchase of United States and sterling funds for the Canadian National Railways. The Government is reimbursed monthly.

AH Amounts debited in previous fiscal years represented unadjusted balances resulting from the reconciliation of payments to the banks for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the account. The debits were under individual Treasury Board authorities and were for the fiscal years 1942-43 to 1947-48 inclusive.

AI This account records the depreciation on bonds remaining unsold as at March 31, 1952, plus the net trading loss on bonds sold.

AJ The appreciation of the Canadian dollar in the course of 1951 necessitated a writing-down of the gold and foreign exchange assets held in the Exchange Fund Account. At December 31, 1951, these were revalued on the basis of the exchange rates prevailing on that day, namely \$1.01 $\frac{2}{3}$ for the United States dollar and \$2.81 $\frac{1}{2}$ for sterling, which compared with rates of \$1.05 $\frac{1}{2}$ for the United States dollar and \$2.96 $\frac{1}{2}$ for sterling at which holdings were valued at the end of 1950. The consequent reduction in the Canadian dollar value of gold and foreign exchange assets, including the effect of the transactions which took place during the year, accounted for the increase in this account.

- AK A quantity of ammunition had been previously ordered from Canadian Arsenals Limited by the Government of China and payment made to the Company from funds loaned by the Government of Canada, P.C. 269, January 17, 1951, authorized the entering into an agreement under which Canadian Arsenals Limited was authorized to accept delivery on behalf of Canada of this ammunition. The Order in Council further provided that the ammunition be declared surplus Crown property in accordance with the Surplus Crown Assets Act and that Crown Assets Disposal Corporation remit to the Receiver General the net proceeds of the sale, less the deduction authorized by the Act. The total indebtedness of the Government of China is to be reduced by the amount paid by the Government of China for this ammunition. The offsetting entry in respect of this 1950-51 transaction was to Revenue—Return on Investments as payment of interest due on loans to that Government.
- P.C. 2554, May 19, 1950, authorized a similar agreement in respect of bridge spans. In this case, the Canadian Commercial Corporation accepted title and delivery on behalf of Canada. An amount equal to the purchase price, together with certain cash in the hands of the Corporation, was applied partly to Revenue—Return on Investments as payment of interest due on loans to that Government and partly to reduction of principal. The credit in the current fiscal year represented the proceeds from the sale of these spans.
- AL Overpayments which were made to individuals for the period up to and including March 31, 1944 from the Retirement Fund were recorded in this account. The credit represents the write-off of these overpayments as authorized by Vote 583 of the Further Supplementary Estimates (2), 1951-52.
- AM This account records the annual provision for the sinking fund for the 3 per cent Newfoundland Guaranteed stock, 1943-63. When the stock has been purchased, this account is closed into the Sinking Fund Account.
- AN The cost of repatriated securities purchased was charged to this account. Clearance was subsequently made to the proper account.
- AO This account records the purchase of 3 per cent Ninth Victory Loan bonds due September 1, 1961-66 on behalf of the Pilots Pension Fund. The amounts were subsequently cleared to the appropriate Investment Accounts.
- AP Floating Debt consists of obligations of the Government of Canada payable on demand and includes unrepresented matured bonds, stock payable on demand, interest due and outstanding, and cheques and warrants outstanding. Further details will be found in Schedule N to the Balance Sheet in Part I of this Report. The figures for the current fiscal year represent the net increase or decrease in these accounts.
- AQ In connection with the winding up of its program in Europe, this amount was received from the Council to cover the payment of certain small accounts through the London, England, office of the Comptroller of the Treasury.
- AR The balances in these accounts represent the amounts deposited with the Government to meet matured bonds and interest coupons which, for the convenience of investors, have been made payable at the offices of the agencies of the Bank of Canada. The credits in the second account represent cash received from the Canadian National Railways while the debits were for interest coupons redeemed by the Bank of Canada.
- AS The funds represent the proceeds from the sale of lands set apart under 12 Vic., 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Income from the sales is apportioned to the two provinces on the basis of population. Interest apportioned on the same basis is paid semi-annually to these provinces at the rate of 5 per cent per annum and is charged to Interest on Public Debt.
- AT This account contains the balance of unclaimed amounts remitted by the liquidators of certain defunct trust and insurance companies.
- AU The balance in this account represents unclaimed dividends of the bank's assets due the depositors.
- AV This represents the unexpended balance of the amount received from the liquidators of the Home Bank and the Commissioner under the Home Bank Creditors' Relief Act, 1925 to provide for outstanding and unclaimed cheques.
- AW P.C. 144, January 18, 1936, authorized (a) the setting up of this Trust Account; (b) the payment of the grant of \$100,000 provided by Vote 383 of the Supplementary Estimates, 1935-36, and the crediting of this amount to the account; (c) the Department of Finance to accept further sums not exceeding \$400,000 for credit to the account; (d) the allowing of interest at 3 per cent per annum, paid semi-annually on April 1 and October 1, to the Trustees; and (e) withdrawals from the Fund, in whole or in part, at the pleasure of the Trustees. Debits would represent withdrawals under the above authority. The interest payments were charged to Interest on Public Debt.
- AX Section 4 (1) of an Act to provide for the winding up of the Penny Bank of Ontario and the repeal of the Penny Bank Act, c. 22, 1948, directed that the bank, on August 1, 1948, pay to the Receiver General of Canada such amounts as the Minister (of Finance) determined as necessary to discharge all liabilities of the Bank then undischarged other than liabilities by reason of deposits in the Bank. The above amount was, therefore, credited hereto to meet possible claims of creditors of the Bank, other than depositors.
- AY The balance in this account represents deposits in 1949-50 by the Government of the Province of Newfoundland in accordance with section 24 (3) of the Terms of Union of Newfoundland with Canada which states that "the Government of the Province of Newfoundland will have the right within one year from

the date of Union to deposit with the Government of Canada all or any part of its financial surplus held in dollars and on the thirty-first day of March and the thirtieth day of September in each year to receive with respect thereto interest at the rate of two and five-eighths per centum per annum during a maximum period of ten years from the date of Union on the minimum balance outstanding at any time during the six-month period preceding payment of interest". Interest on the deposit is charged to Interest on Public Debt. The debits represented withdrawals by the province during 1951-52.

AZ The credit represents the unexpended balance (as at May 12, 1952) of advances in previous years to the Canadian Wheat Board for payments on behalf of the Government of Canada of subsidies to flour millers and processors of wheat products. On the above date the Canadian Wheat Board relinquished the administration of these funds and the balance will be used to meet authorized claims. The final accounting by the Board in respect of the advances will be found in Appendix 6 to this section.

BA Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of these Acts, pending distribution.

BB Credits in this account consisted of premiums at the rate of 2 cents per \$100 of coverage. Debits represented the payment of claims, \$6,517.19, and refunds of overpayment of premium \$3.61. No interest was allowed on the balance.

BC This credit is to provide for further transactions in the winding up of the War Risk Insurance Scheme, under authority of Vote 908, Further Supplementary Estimates, 1946-47 and P.C. 11038, December 3, 1942.

BD Details of this account are given in Appendix 4 to this section.

BE Contributions are made to the Fund in the form of monthly deductions from the salaries of temporary and certain permanent employees. Other credits are the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each contributor, the offsetting charge being to Interest on Public Debt. Debits represent payment of the amounts to the employees' credit upon resignation or death, or, if they are made permanent, refunds or transfers to the Superannuation Account.

BF These amounts represent interest accrued to March 31, 1952, but not yet payable.

BG See comments C, S and U on certain blocked currency accounts, of which these are the offsetting accounts.

BH Accrued interest collected from those purchasing bonds after the issue date is credited to these accounts and, on first due date, is transferred to Interest on Public Debt.

BI This account was established to record the receipt of interest paid on blocked currency account balances. At the close of the fiscal year, the credit was transferred to Revenue—Return on Investments.

BJ Deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Department of National Revenue.

BK Deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Unemployment Insurance Commission.

BL These accounts were established to record instalment payments on purchases of Government Bonds by employees of the Government of Canada, Crown Corporations and other Government agencies.

BM The net of the entries in this account represents an adjustment of the appreciation on revaluation including the net trading profit on the Government's transactions in its own securities payable in United States funds.

BN This amount, which represents an interim payment received from the Canadian Wheat Board on account of surpluses arising from oats and barley "take over" on March 17, 1947, as authorized by P.C. 1292, April 3, 1947, is held in suspense pending possible adjustments.

BO The amounts of remittances which are not immediately classifiable are credited hereto and cleared to the proper accounts upon receipt of the necessary information.

BP To this account are credited general donations to the Government of Canada. At the close of the fiscal year, the credit balance is transferred to Revenue—Miscellaneous.

BQ The will of the late Ernest Davis, who died on May 12, 1936, provided that the residue of his estate should be paid to the Government of Canada. Credits represent the receipt of further amounts. Included in the closing balance is an amount of \$2,300 representing the value of bonds held in the custody of the Minister of Finance.

BR Credits to this account are deductions from the salaries of employees who are paid through the Central Pay Office and who have elected to come under the Government Plan. Debits represent the transmittal of the funds to the insurance companies participating in the plan.

BS This account is credited with the Canadian dollar equivalent of Canada's share of German external assets in various currencies. The Canadian dollar equivalent of the blocked currency is credited hereto as utilized, the offsetting debit entry being to Deferred Credits.

BT Credits to this account represent incomplete subscriptions to Victory Loans 1917 to 1919 and 1941 to 1945 inclusive and to Canada Savings Bonds 1946 to 1950 inclusive.

BU This account relates to undelivered cheques issued in favour of canvassers for the 1917, 1918 and 1919 Victory Loans.

BV Amounts received from the Malayan War Damage Commission to meet claims by non-resident Canadian individuals and companies are credited to this account pending distribution to the claimants. The debit represents an account payable to the Canadian Government and the amount was transferred to Revenue—Miscellaneous.

BW Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.

BX In this account are recorded (a) the various entries in connection with the revaluation of the Government sterling and United States dollar assets and liabilities from exchange rates used in operations in the previous year; (b) entries in respect of the purchase of gold by the Royal Canadian Mint and the Assay Office, Vancouver, and its delivery to the Bank of Canada; and (c) sundry debits and credits resulting from purchase and sale, at various rates, of sterling funds and U.S. dollars. The net credit in the current fiscal year is a result of the following transactions:

	<u>Debit</u>	<u>Credit</u>
Adjustments arising from the revaluation of assets and liabilities payable		
in sterling and U.S. Dollars		
Matured and unmatured funded debt and outstanding interest payable		
in sterling (pound sterling from \$2.94 to \$2.77½ Canadian)		3,164,771 49
Matured and unmatured funded debt and outstanding interest payable		
in U.S. dollars (U.S. dollar from \$1.05 to 98½ cents Canadian)		22,309,080 30
Cash and securities, including sinking funds, in current and special deposits		
in sterling (pound sterling from \$2.94 to \$2.77½ Canadian)	1,347,882 85	
Cash and securities in current and special deposits (U.S. dollar from		
\$1.05 to 98½ cents Canadian)	1,199,748 20	
Other Transactions		
Net debit resulting from purchases and sales of gold and U.S. dollars	5,067,113 90	
Net debit resulting from purchases and sales of sterling	162,490 94	
Net credit transferred to revenue	17,696,615 90	
	<u>\$ 25,473,851 79</u>	<u>\$ 25,473,851 79</u>

BY Amounts deducted from the payments for gold deposited with the Royal Canadian Mint and the Assay Office, Vancouver, to cover the costs of packing, insurance, express, etc., on shipments of fine gold out of Canada, are credited to this account, while certain of the actual expenses are debited hereto. The total deductions exceeded the expenses charged to this account by an amount of \$730,385.32 which was transferred at the close of the fiscal year to Revenue—Bullion and Coinage.

BZ This amount was to provide for certain losses in production of the Canadian Forces' Decorations and was credited hereto pending clearance to the correct account.

CA This amount which was received from the Registrar in 1941, had been on deposit in his account for more than twenty years. Payment will be made if a valid claim for the money should be submitted.

CB All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to these accounts pending claims therefor.

CC The chartered banks of Canada submit semi-annually to this Department lists of outstanding drafts and receipts on Government account. The amounts of certain of these drafts and receipts are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information.

CD Amounts returned by insurance companies, representing refunds to policy holders who cannot be located are credited to this account pending claims therefor.

CE To this account is credited the value of War Savings Certificates and Stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified, disbursements are made.

CF When called bonds are presented for payment with coupons for the period subsequent to the date of call detached, the amount of the missing coupons is withheld from the redemption settlement to the bondholder and credited to these accounts. When the coupons are located or presented for payment, the adjustments by payment or transfer are debited hereto.

CG In the closing of various accounts previously maintained for the recording of payroll deductions for instalment purchases of War Savings Certificates, it was found that a number of small debit and credit balances could not be cleared, the former representing possible overpayments and the latter unidentifiable remittances. This account was established in 1946-47 to record such balances. The balance includes a number of unidentifiable instalment payments on early Victory loans in the office of the Inspection Board of the United Kingdom and Canada, Department of National Defence.

CH Receipts which cannot immediately be allocated are credited to this account pending clearance to the proper accounts.

CI The amount of \$2,296,151.87, included as an asset in the Balance Sheet of Canada, consists of amounts due on debt accounts by the Provinces of Nova Scotia, Prince Edward Island and Quebec.

The amount of \$11,919,968.64, included as a liability, represents the amount of the debt allowances granted to the provinces as a result of the financial settlements of Confederation.

Details of the interest paid and received in connection with these amounts will be found in Appendix 2 to this section, page F-43, and Appendix 3, page F-49.

CJ This reserve was increased during the current fiscal year by a further amount of \$75,000,000, the offsetting entry being a charge to expenditures.

CK The closing balance represents the total unmatured funded debt of the Government of Canada. The opening balance, however, did not include an amount of \$24,390,595.84 which was shown under the Department of National Revenue and cleared during the fiscal year.

Accounts Receivable

WARTIME PRICES AND TRADE BOARD

	March 31, 1952	March 31, 1951
Current year	1,676 00	6,323 00
Previous years—Collectible	663 10	1,813 10
—Uncollectible	1,385 56	548 75
	<u>\$ 3,724 66</u>	<u>\$ 8,684 85</u>

The net increase of \$836.81 in Previous Years—Uncollectible over the amount shown at the close of 1950-51 was due to the transfer thereto of \$1,725 from Previous Years—Collectible and the deletion of items totalling \$888.19 under authority of Vote 583. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

COMPTROLLER OF THE TREASURY

Amounts in respect of the Comptroller of the Treasury totalling \$1,049.34, which included \$334.33 for the former Department of National War Services, were also deleted under authority of Vote 583.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION AND GENERAL

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Clark, W.C., Deputy Minister ...	\$17,500 00		Abell, A. S.	6,900 00	
Bryce, R. B., Asst. Deputy Minister	13,500 00		Allan, H. M.	5,140 00	
Eaton, A. K., Asst. Deputy Minister	13,500 00	\$ 622 92	Annis, C. A.	6,520 00	686 96*
Taylor, K. W., Asst. Deputy Minister	15,000 00	549 80	Balls, H. R.	6,900 00	
Elderkin, C. F., Inspector General of Banks ..	17,500 00	1,067 01	Bentley, D. L.	5,140 00	899 05
McKinnon, H. B., Chair- man, Tariff Board ..	15,000 00		Bertrand, J. G.	6,560 00	
Ronson, W. C., Master, Royal Canadian Mint	9,000 00	2,549 83	Birch, G. E.	5,140 00	
			Buchanan, W. W., ...	10,000 00	694 62
			Callaghan, W. J.	8,500 00	1,853 90
			Churchill, R. I.	5,140 00	
			Clark, H. D.	6,340 00	935 62
			Cousineau, R.	7,500 00	
			Deutsch, J. J.	12,000 00	972 39
			Driscoll, J. A.	5,140 00	

	rate rate	expenses expenses		Salary rate	Travelling expenses
Edmunds, R. J.	6,500 00	1,562 41	Morris, C. J.	6,200 00	
Ensom, E. B.	5,140 00		Mulford, F. R.	5,180 00	
Fullerton, D. H.	5,840 00	744 14	Murphy, T. P.	7,160 00	
Glass, G. H.	7,200 00		Parkinson, J. F.	7,900 00	{ 2,238 30
Gullock, G. L.	6,540 00				{ 1,538 00*
Hawkey, W. A.	6,200 00		Perry, J. H.	7,600 00	
Hunter, W. E.	7,200 00		Pollock, S.	6,600 00	
Keith, R. M.	5,580 00	{ 651 54	Port, C. A.	5,140 00	
		899 49*	Read, C. L.	5,580 00	
		1,189 00	Reisman, S. S.	5,580 00	1,578 55
Leduc, F. J.	10,000 00		Shingles, T.	5,180 00	
Livingston, S. L.	5,270 00		Smellie, W.	7,500 00	
Lowe, G. E.	7,800 00		Stead, G. W.	5,140 00	619 63
MacGregor, J. R.	6,000 00		Sutherland, J. S.	5,270 00	
MacKenzie, C. J.	6,900 00		Watters, D. M.	7,200 00	
MacNeill, R. G.	7,200 00	2,025 02†	Wickwire, A. L.	5,540 00	
McGougan, G.	5,240 00		Williams, A. P.	6,860 00	
McRae, D. M.	6,900 00		Wolfson, H. L.	8,500 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Auclair, C. A.	\$ 729 96	MacDonald, J. A. ..	938 43	Quilty, B.	938 73
Clark, D. H.	1,566 68	McCarthy, P.	680 18	Skinner, H. F.	1,286 55
Conway, J. P.	503 44	McDonald, W. H. ..	658 31	Smyth, N. M.	545 45
Devine, J. A.	692 20	Mordy, A. G.	598 88	Speer, H. G.	637 13
Dunlop, A. C.	1,119 68	More, J. H.	620 28	Turnbull, J. O.	885 52
Hockin, A. B.	924 56*	Oestreicher, E. A. ..	1,052 57		

* Removal expenses.

† Includes an amount of \$1,460.14 charged to the Department of National Defence, Vote 245.

OFFICE OF THE COMPTROLLER OF THE TREASURY

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McIntyre, B. G., Comptroller of the Treasury	\$ 13,500 00		Dancey, J. E.	5,560 00	636 30
Hodgkin, J. O., Asst. Comptroller ...	8,500 00		Davis, R. E.	6,500 00	
Allen, A. T.	6,500 00		Dawson, J. D.	5,120 00	1,091 89
Anderson, T. R. C. ...	5,900 00		Donkin, F. W.	7,200 00	
Armstrong, H. W.	5,240 00		Donkin, L. E.	5,020 00	
Bannard, A. W.	6,500 00		Drew, W. G.	5,000 00	
Beach, N. E.	5,900 00		Duncan, C. C.	5,560 00	
Beattie, L. M.	5,240 00		Edwards, E. R.	5,424 00	
Black, F. G.	5,120 00		(including terminable allowance, \$564)		
Brindell, E. J.	5,560 00		Fenny, W. G.	5,270 00	1,043 42
Brisson, J. T.	6,200 00	\$ 1,115 45	Fergus, M. J.	5,240 00	
Burrows, K. M.	5,000 00	673 85	Fidler, M. D.	6,860 00	881 71
Calver, V.	5,620 00		Flegg, H. V.	5,000 00	
Cameron, F. J.	5,240 00		Foisy, W.	6,140 00	
Charlton, H. G.	6,500 00	{ 3,079 57	Fraser, J. A.	5,240 00	
		2,061 77*	Fryer, J. D.	6,200 00	
Cheney, G. H.	6,600 00		Gilman, H. D.	6,230 00	
Coffin, L. L.	5,560 00		Gray, A.	5,900 00	
Collins, F. H.	5,560 00		Greenway, W. J.	7,200 00	
Cordes, H. G. M.	5,000 00		Hoare, G. A.	5,240 00	
Couillard, J. E.	5,240 00		Hoganson, E. F.	5,244 00	
Crocker, C. C.	5,240 00		(including terminable allowance, \$384)		
Cuthill, L. D. J.	5,240 00		Hogben, W.	6,500 00	
			Holmes, F. W.	6,140 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Houghton, J. E. W. ..	5,560 00	651 24	Nolet, R.	5,484 00	
Hussey, J. O.	5,560 00	167 00†	(including terminable allowance, \$564)		
Innis, L. F.	5,000 00	924 66	O'Connor, W. J.	5,760 00	
Johannsson, M.	5,000 00		Oliver, D. W. G.	6,500 00	
Johnson, H. W.	5,760 00		Phillips, T. F.	7,320 00	1,124 03
Kelley, J. C.	5,240 00		Playfair, R. C.	7,500 00	
Kelly, J. I.	6,500 00	955 74	Pratte, J. E. H.	6,860 00	
Kew, J. H.	5,620 00		Prest, W. W.	5,620 00	
Lacombe, J. A.	5,240 00		Riley, W. H.	5,000 00	1,693 78
Lancaster, H. L.	5,240 00		Rolston, J. R.	5,560 00	
Larkin, E. P.	5,560 00		Roy, J. L.	5,560 00	
Latendresse, J. A. R. ..	5,900 00		Rusk, H.	5,620 00	
Lauchlan, W.	5,560 00		Seaborn, W. R.	6,200 00	
Matheson, C. P.	5,240 00		Shaver, G. M.	5,100 00	
Mattice, W. J.	5,124 00		Shaver, R. F.	5,240 00	
(including terminable allowance, \$264)			Shearns, F. T.	6,500 00	
McCutcheon, R. E. ..	5,424 00		Slasor, H.	5,240 00	621 53
(including terminable allowance, \$564)			Sloman, H.	7,200 00	
McDougall, S.	5,560 00		Smithers, H. L.	5,900 00	
McKeever, W. L.	5,560 00	849 00	Sterns, A. A.	5,760 00	929 43
McPhail, A. S.	5,560 00		Tanner, B. H.	5,000 00	855 57
Morgan, I. M.	7,200 00		Taylor, J. T.	5,000 00	
Morton, R. L.	6,108 00		Tremblay, R.	5,240 00	
(including terminable allowance, \$548)			Turner, E. K.	5,560 00	
Myers, J. W.	5,900 00		Waldorf, C. V.	5,240 00	
			Weeks, F. O.	6,860 00	
			West, E. G.	5,000 00	
			Wilson, H. R.	5,000 00	
			Wurtele, W. G.	6,500 00	
			Wymbs, A. D.	5,560 00	958 93‡

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Arnott, K. H.\$	851 58	Jackson, W. E.	1,020 84	Reny, G.	715 24
Bent, L. C. E.	961 00	Jardine, M. J.	787 10	Rice, G. J.	2,602 09
Bilodeau, H.	1,275 80	Jex, I. R.	1,319 30	Ridgeway, H. S.	583 96
Blake, E. J.	1,530 19	Langevin, R.	926 53	Rochette, J. A.	2,042 46
Bruneau, J. L.	1,755 55	Lavoie, J.	1,173 42	Ross, H. M.	1,769 73
Cameron, K. A.	2,149 88	Leguerrier, J. M.	934 89	Roy, J. A. M.	1,921 52
Campbell, D. B.	1,128 75	Lessard, G.	598 93	Roy, R.	1,092 53
Cheeseman, S. B. ..	828 34	MacAloney, F. R. ..	972 13	Ryan, J. F.	665 29
Clough, E. M.	534 72	MacGillivray, W. S.	1,030 68	Scott, R. A.	632 28
Coburn, F. G.	641 14	Marcoux, J. P.	973 38	Sheppard, E. J.	700 69
Colquhoun, D. M. ..	717 44	Masleck, W.	769 01	Smith, A. G.	571 94
Cornell, W. C.	2,005 13	McCabe, A. P.	1,526 18	Smith, C. G.	1,179 49
Cunningham, J. D. L.	784 25	McConaghy, N. C. ..	570 38	Smythe, A. E.	1,023 83
Dean, R. G.	1,619 45	McGurran, L. V. ...	1,011 41	Spence, W. C.	1,039 63
Dervin, J. R.	838 59		1,477 38*	Sproule, J. B.	2,728 33
Devonshire, L. C. ..	513 86	Merryweather, H. ..	731 96	Stickney, W. G.	965 47
Douglas, R.	1,013 57	Milne, J. G.	1,483 61	Stremes, F. W.	860 37
Duffy, E. C.	644 00	Muir, J. M.	1,355 18	Tardif, R.	1,944 73
Duffy, T. E.	3,854 83	Muldoon, J. W.	137 00†	Taylor, T.	1,021 14
Evans, R. G.	1,720 41	Neville, L. W.	1,300 40	Theberge, R.	766 68
Evans, W. A.	687 17	Newman, F. J.	694 50	Therrien, B.	641 79
Fitzgerald, F. P.	698 73	Nichol, J. W.	1,443 24	Thompson, G. H. ...	910 32
Fortin, G. A.	598 16	Ohlke, F. R.	711 90	Thomson, J. W.	770 30
Greer, W. J.	1,198 99	O'Neil, T. G.	906 88	Tilley, C. F.	2,264 00
Hetu, R.	647 25	Parsons, R. K.	554 16	Towner, E. T.	576 45
Humphries, W. G. ..	1,802 77	Porter, J. M.	178 00†	Walsh, J. G.	712 19
Huot, R.	912 67	Potts, J. R.	2,982 42	Wilcox, W. J.	1,282 84
Hutton, W. O.	719 77	Putnam, L. P.	596 99	Wiley, A. O.	570 12
Ingall, A. W.	765 68	Reid, W. M.	654 50	Younie, W. K.	653 15*

* Removal expenses.

† Living allowance, monthly rate.

‡ Charged to the Department of Resources and Development as follows: Vote 391, \$248.95 and Vote 403, \$709.98.

Suppliers receiving \$10,000 or over from this Department

Bell Telephone Company of Canada, Montreal, \$833,870.51; British American Bank Note Co., Ltd., Ottawa, \$113,879.88; Government of Canada—Post Office Department, \$998,610.16, Department of Public Printing and Stationery, \$1,092,681.98; Canadian Bank Note Co., Ltd., Ottawa, \$33,493; Canadian National Railways, Express Department, Ottawa, \$32,272.07; Canadian Pacific Express Company, Ottawa, \$43,201.54; International Business Machines Co., Ltd., Toronto, \$268,928.90; The Morgan Crucible Co., Ltd., London, Eng., \$24,456.04; The Nichols Chemical Co., Ltd., Montreal, \$22,676.36; Ottawa Hydro-Electric Commission, Ottawa, \$19,022.34; J. H. Ryder Machinery Co., Montreal, \$21,278.45; A. C. Wickman, Ltd., Toronto, \$13,452.75; Williams and Wilson Ltd., Montreal, \$13,565.58.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	13,359,934 00	12,648,882 51	12,744,748 84
(2) Civilian Allowances	10,888 00	19,747 33	9,537 77
(4) Professional and Special Services	74,600 00	42,637 56	118,183 81
(5) Travelling and Removal Expenses	302,250 00	259,483 95	264,614 13
(6) Freight, Express and Cartage	96,323 34	91,812 87	104,862 06
(7) Postage	1,234,000 00	1,010,064 08	1,135,863 27
(8) Telephones, Telegrams and other Communication Services	709,930 00	688,928 22	578,863 98
(9) Printing of Departmental Reports and Other Publica- tions	55,750 00	46,987 46	66,928 55
(10) Films, Displays, Broadcasting, Advertising, etc.	5,000 00	232 12	59,282 09
(11) Office Stationery, Supplies, Equipment and Furnish- ings	1,337,950 00	1,391,891 78	965,392 82
(12) Materials and Supplies	115,200 00	93,147 84	85,067 92
(15) Buildings and Works, including Land—Rentals	14,950 00	14,480 75	14,178 85
(16) Acquisition and Construction	45,000 00	70,953 41	58,467 70
(17) Repairs and Upkeep	15,000 00	11,019 45	
(19) Municipal and Public Utility Services	2,068,500 00	2,059,105 41	1,395,575 88
(20) Grants, Subsidies, etc., Not included Elsewhere	8,439,982 41	8,332,905 13	13,820,653 50
(21) Pensions, Superannuation and other Benefits			
Government's contributions to the Superannuation			
Fund	110,910,777 00	110,910,777 00	81,831,261 95
Sundry	1,291,451 03	1,231,480 89	1,249,147 93
	112,202,228 03	112,142,257 89	83,080,409 88
(22) All other Expenditures (other than Special Categories)	2,358,418 89	1,446,064 93	125,960 45
SPECIAL CATEGORIES			
(23) Interest on Public Debt, etc.	531,047,213 30	531,034,809 39	439,020,299 02
(24) Subsidies and Special Payments to the Provinces ...	127,208,136 01	127,208,136 01	123,923,171 19
(33A) Provision for Reserve for possible losses on ultimate realization of active assets	75,000,000 00	75,000,000 00	75,000,000 00
Total	\$875,701,253 98	\$873,613,548 09	\$752,572,061 71

Appendix 1

ROYAL CANADIAN MINT

COINAGE AND BULLION OPERATIONS (1951-52)

SILVER BULLION, COINAGE AND WAR MEDALS

Balances, March 31, 1951	2,514,584 41
Bullion, worn coin and alloy purchased	3,817,974 16
Alloy transferred from bronze coinage	5,939 78
Sweep treatment charges	7,515 87
Net gain on silver operations credited to Consolidated Revenue Fund	2,703,407 70

9,049,421 92

Less: Coin and bullion sold	5,354,275 60
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Balances, March 31, 1952	\$3,695,146 32
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BRONZE COINAGE

Balance, March 31, 1951	148,687 39
Worn coin, metal, etc., purchased	215,961 07
Charges for treatment of copper residue	422 83
Net gain on coinage credited to Consolidated Revenue Fund	654,479 99

1,019,551 28

Less: Coin and metal sold or transferred	801,584 96
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Balance, March 31, 1952	\$ 217,966 32
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NICKEL COINAGE

Balance, March 31, 1951	172,724 76
Blanks and mutilated coin purchased	53,832 11
Net gain on coinage credited to Consolidated Revenue Fund	200,856 02

427,412 89

Less: Coin and brockages sold	417,706 00
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Balance, March 31, 1952	\$ 9,706 89
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STEEL COINAGE

Balance, March 31, 1951	855 42
Mutilated coin and metal purchased	78,640 63
Net gain on coinage credited to Consolidated Revenue Fund	322,270 32

401,766 37

Less: Coin and scrap sold	196,831 44
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Balance, March 31, 1952	\$ 204,934 93
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GOLD BULLION

		Value at \$34.540625 (Can.) the ounce fine
	Fine Ounces	
Gold on hand, March 31, 1951 (value at \$36.75—\$9,220,012.32)	250,884.689	8,665,713 96
Gold purchased	3,693,091.430	127,561,686 17
Gain on stock-taking	1,036.864	35,813 93
	3,945,012.983	136,263,214 06
Less: Gold sold or issued	3,672,907.495	126,864,520 44
Balance on hand (exclusive of Assay Office) at March 31, 1952	272,105.488	\$ 9,398,693 62

PUBLIC ACCOUNTS, 1951-52: PART II

ROYAL CANADIAN MINT—Continued

ASSAY OFFICE, VANCOUVER

	Fine Ounces	Value at \$34.540625 (Can.) the ounce fine
GOLD BULLION		
Gold on hand, March 31, 1951 (value at \$36.75—\$155,381.68)	4,228.072	146,040 25
Gold purchased	111,693.051	3,857,947 79
Gain on stock-taking	23.728	819 57
	<u>115,944.851</u>	<u>4,004,807 61</u>
Less: Gold delivered to Royal Canadian Mint, Ottawa	114,493.692	3,954,683 67
Gold on hand, March 31, 1952	<u>1,451.159</u>	<u>50,123 94</u>

SILVER BULLION

Silver on hand, March 31, 1951	341 68
Silver purchased	18,910 50
Gain in refining	3 77
	<u>19,255 95</u>
Less: Silver delivered to Royal Canadian Mint, Ottawa	19,154 21
Balance, March 31, 1952	<u>101 74</u>
Balance, gold and silver, March 31, 1952	<u>\$ 50,225 68</u>

RECOINAGE STATEMENT

	Amount withdrawn for recoinage, face value	Amount withdrawn for recoinage, net value	Amount recoined, face value	Loss on recoinage	Gain on recoinage	Balance held for recoinage, net value
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
SILVER COIN						
Total to March 31, 1951.....	9,736,274 05	9,625,447 51	10,271,480 80	96,072 70	768,598 75	nil
April 1, 1951 to March 31, 1952.....	65,176 65	62,450 12	68,189 29		5,739 17	nil
	<u>9,801,450 70</u>	<u>9,687,897 63</u>	<u>10,339,670 09</u>	<u>96,072 70</u>	<u>774,337 92</u>	
BRONZE COIN*						
Total to March 31, 1951.....	1,022,419 33	1,017,561 96	614,136 80	560,839 06	157,413 90	nil
April 1, 1951 to March 31, 1952.....	25,384 76	25,239 56	8,541 49	16,698 07		nil
	<u>1,047,804 09</u>	<u>1,042,801 52</u>	<u>622,678 29</u>	<u>577,537 13</u>	<u>157,413 90</u>	

* Includes Tombac.

ROYAL CANADIAN MINT—Concluded

COINAGE ISSUED

	Total to March 31, 1951	Total from April 1, 1951 to March 31, 1952	Total to March 31, 1952
	\$ cts.	\$ cts.	\$ cts.
Gold:—			
\$ 5.00	1,388,060 00		1,388,060 00
10.00	3,480,360 00		3,480,360 00
	4,868,420 00		4,868,420 00
Silver:—			
\$ 1.00	3,578,455 00	324,853 00	3,903,308 00
0.50	13,287 920 00	1,302,011 50	14,589,931 50
0.25	36,794,759 50	2,182,615 00	38,977,374 50
0.20	210,000 00		210,000 00
0.10	23,558,570 40	1,524,247 90	25,082,818 30
0.05	6,018,802 00		6,018,802 00
	83,448,506 90	5,333,727 40	88,782,234 30
Nickel.....	7,441,979 05	414,842 20	7,856,821 25
Tombac.....	1,407,824 50		1,407,824 50
Steel.....	1,521,300 00	196,184 75	1,717,484 75
Bronze.....	10,263,943 55	795,632 61	11,059,576 16

Appendix 2

SUBSIDY ACCOUNTS

PROVINCE OF NEWFOUNDLAND

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1951			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 361,416 (Census 1951), as authorized by Sec. 26 (a) of the Terms of Union approved by the B.N.A. Act, 1949.		144,566 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 26(a) of the Terms of Union approved by the B.N.A. Act, 1949.		90,000 00
	By $\frac{1}{2}$ year's special allowance as authorized by Sec. 26 (b) of the Terms of Union approved by the B.N.A. Act, 1949.		550,000 00
July 3...	To Cash.....	784,566 40	
1952			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		784,566 40
Jan. 2...	To Cash.....	784,566 40	
		1,569,132 80	1,569,132 80

PUBLIC ACCOUNTS, 1951-52: PART II

SUBSIDY ACCOUNTS—Continued

PROVINCE OF NOVA SCOTIA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1951			
April 1..	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		650,000 00
April 2..	To Cash.....	650,000 00	
July 1..	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 642,584 (Census 1951), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		257,033 60
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$1,055,411.69.....		26,385 29
July 3..	To Cash.....	378,418 89	
Oct. 1..	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		650,000 00
Oct. 1..	To Cash.....	650,000 00	
1952			
Jan. 1..	By $\frac{1}{2}$ year's grants and allowance as above.....		378,418 89
Jan. 2..	To Cash.....	378,418 89	
		2,056,837 78	2,056,837 78

PROVINCE OF PRINCE EDWARD ISLAND

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1951			
April 1..	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		137,500 00
April 2..	To Cash.....	137,500 00	
July 1..	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 109,078 (Census 1891), as authorized by Sec. 1 (1-b) and 1 (8) of the B.N.A. Act, 1907.....		43,631 20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		50,000 00
	By $\frac{1}{2}$ year's grant in lieu of Public Lands, O.C. Windsor, June 26, 1873.....	\$ 22,500 00	
	Less $\frac{1}{2}$ year's deduction on Land Account balance being 5 per cent per annum on \$782,402.33 as authorized by O.C. Windsor, June 26, 1873.....	19,560 05	
	By $\frac{1}{2}$ year's additional allowance on subsidy account as authorized by 50-51 Vic., Chap. 8, Sec. 1.....		2,939 95
	By $\frac{1}{2}$ year's allowance as authorized by 1 Edw. VII, Chap. 3, Sec. 1 in settlement of Steamships Service claim.....		10,000 00
	By $\frac{1}{2}$ year's grant as authorized by 2 Geo. V, Chap. 42, Sec. 2.....		15,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$775,791.83.....		50,000 00
July 3..	To Prince Edward Island Railway for $\frac{1}{2}$ year's interest on construction and maintenance of the Hillsboro River Bridge on the Murray Harbour Branch, as authorized by 63-64 Vic., Chap. 7.....	4,875 00	
July 3..	To Cash.....	186,090 94	
Oct. 1..	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		137,500 00
Oct. 1..	To Cash.....	137,500 00	
1952			
Jan. 1..	By $\frac{1}{2}$ year's grants and allowances as above.....		190,965 94
Jan. 2..	To deduction as above.....	4,875 00	
Jan. 2..	To Cash.....	186,090 94	
		656,931 88	656,931 88

SUBSIDY ACCOUNTS—Continued

PROVINCE OF NEW BRUNSWICK

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1951			
April 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		450,000 00
April 2...	To Cash.....	450,000 00	
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 515,697 (Census 1951), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		206,278 80
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's allowance in lieu of export duty on lumber as authorized by 36 Vic., Chap. 41, Sec. 1.....		75,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$529,299.39....		13,232 48
July 3...	To Cash.....	389,511 28	
Oct. 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act., 1942.....		450,000 00
Oct. 1...	To Cash.....	450,000 00	
1952			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		389,511 28
Jan. 2...	To Cash.....	389,511 28	
		1,679,022 56	1,679,022 56

PROVINCE OF QUEBEC

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1951			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 4,055,681 (Census 1951), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum.....\$1,000,000 00 1,555,681 at 60 cents per head per annum.....466,704 30		1,466,704 30
	By $\frac{1}{2}$ year's grant for its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		63,730 34
July 3...	To Cash.....	1,650,434 64	
1952			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,650,434 64
Jan. 2...	To Cash.....	1,650,434 64	
		3,300,869 28	3,300,869 28

PUBLIC ACCOUNTS, 1951-52: PART II

SUBSIDY ACCOUNTS—Continued

PROVINCE OF ONTARIO

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1951			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 4,597,542 (Census 1951), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907—		
	2,500,000 at 80 cents per head per annum.....	\$1,000,000 00	
	2,097,542 at 60 cents per head per annum.....	629,262 60	
			1,629,262 60
	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		71,207 24
July 3...	To Cash.....	1,820,469 84	
1952			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,820,469 84
Jan. 2...	To Cash.....	1,820,469 84	
		3,640,939 68	3,640,939 68

PROVINCE OF MANITOBA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1951			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 776,541 (Census 1951), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		310,616 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's grant as authorized by clause 20 of the schedule to Chap. 29, Statutes of 1930, population between 400,000 and 800,000.....		281,250 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on \$7,631,683.85 in lieu of debt as authorized by 2 Geo. V. Chap. 32, Sec. 4.....		190,792 09
July 3...	To cash.....	877,658 49	
1952			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		877,658 49
Jan. 2...	To Cash.....	877,658 49	
		1,755,316 98	1,755,316 98

SUBSIDY ACCOUNTS—Continued

PROVINCE OF SASKATCHEWAN

Date		Dr.	Cr.
1951		\$ cts.	\$ cts.
July 1..	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 831,728 (Census 1951), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		332,691 20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 21 of the Schedule to Chap. 41, Statutes of 1930, population between 800,000 and 1,200,000		375,000 00
July 3..	To Cash	817,691 20	
Sept. 1..	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500		202,687 50
Sept. 1..	To Cash	202,687 50	
1952			
Jan. 1..	By $\frac{1}{2}$ year's grants and allowance as above		817,691 20
Jan. 2..	To Cash	817,691 20	
Mar. 1..	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500		202,687 50
Mar. 1..	To Cash	202,687 50	
		2,040,757 40	2,040,757 40

PROVINCE OF ALBERTA

Date		Dr.	Cr.
1951		\$ cts.	\$ cts.
July 1..	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 939,501 (Census 1951), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		375,800 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population between 800,000 and 1,200,000		375,000 00
July 3..	To Cash	860,800 40	
Sept. 1..	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500		202,687 50
Sept. 1..	To Cash	202,687 50	
1952			
Jan. 1..	By $\frac{1}{2}$ year's grants and allowance as above		860,800 40
Jan. 2..	To Cash	860,800 40	
Mar. 1..	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500		202,687 50
Mar. 1..	To Cash	202,687 50	
		2,126,975 80	2,126,975 80

SUBSIDY ACCOUNTS—Concluded

PROVINCE OF BRITISH COLUMBIA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1951			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 1,165,210 (Census 1951), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		466,084 00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's allowance in lieu of lands, as authorized by O. C. Windsor, May 16, 1871, and Chap. 37, Sec. 24, Statutes of 1930.....		50,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$583,021.40....		14,575 53
July 3...	To Cash.....	640,659 53	
1952			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		640,659 53
Jan. 2...	To Cash.....	640,659 53	
		1,281,319 06	1,281,319 06

SUBSIDY PAYMENTS FROM JULY, 1867 TO CLOSE OF THE FISCAL YEAR ENDED MARCH 31, 1952

Province	Allowances for Government	Allowances per head of population	Special Grants	Interest on Debt Allowances	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Newfoundland.....	585,000 00	874,132 80	3,575,000 00		5,034,132 80
Nova Scotia.....	10,950,000 00	31,321,710 40	7,326,980 00	4,132,582 80	53,731,273 20
Prince Edward Island.....	5,520,000 00	6,796,164 80	8,845,142 64	3,262,268 25	24,423,575 69
New Brunswick.....	10,310,000 00	24,135,868 00	16,980,000 00	1,874,004 28	53,299,872 28
Quebec.....	13,600,000 00	125,928,104 20		7,491,084 45	147,019,188 65
Ontario.....	14,000,000 00	150,976,511 59		7,449,564 78	172,426,076 37
Manitoba.....	10,155,000 00	27,316,384 00	30,019,232 76	20,219,134 89	87,709,751 65
Saskatchewan.....	9,456,666 67	28,121,342 00	38,562,500 00	19,052,625 00	95,193,133 67
Alberta.....	8,831,666 67	23,581,005 47	34,375,000 00	19,052,625 00	85,840,297 14
British Columbia.....	9,880,000 00	23,540,296 00	9,100,000 00	2,371,019 70	44,891,315 70
	93,288,333 34	442,591,519 26	148,783,855 40	84,904,909 15	769,568,617 15

NOTE.—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payments to Provinces under Dominion-Provincial Taxation Agreements, nor payments of the transitional grant to the Province of Newfoundland.

Appendix 3

RETURN ON INVESTMENTS

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested	Amount realized
			p.c.	\$ cts.	\$ cts. \$ cts.
PROVINCES					
Loans—					
Manitoba Treasury Bills.....	1 year.....	July 1, 1951..	2½	17,282,506 51*	338,690 03
Saskatchewan Treasury Bills.....	1 year.....	July 1, 1951..	2½	31,412,352 89*	131,592 91
Alberta Treasury Bills.....	1 year.....	July 1, 1951..	2½	11,472,287 67*	185,434 80
British Columbia Treasury Bills.....	1 year.....	July 1, 1951..	2½	22,288,379 52*	406,273 89
					1,061,991 63
Province of Saskatchewan — Power Commission.....	1 year.....	Nov. 15, 1951..	3½	15,360 00*	638 40
Province of Saskatchewan — 1938 Seed Grain Guarantees.....	Various.....	Oct. 31, 1951..	3	3,325,000 00*	10,626 68
Province of Quebec—Debt Account.....	1 year.....	Dec. 31, 1951..	4	1,473,609 63	58,944 38
NATIONAL HARBOURS BOARD					
Montreal Harbour Debentures.....	On acc't.....	Various.....	Various...	63,544,902 64*	2,750,000 00
Retirement Jacques Cartier Bridge Bonds.....	1 year.....	Jan. 1, 1952..	2½	18,676,000 00*	532,094 10
Port Colborne Elevator Advances.....	Various.....	Jan. 1, 1952..	Various...	181,544 28*	3,076 95
Three Rivers Harbour Debentures.....	On acc't.....	Various.....	Various...	3,989,898 59*	175,000 00
Vancouver Harbour Debentures.....	Various.....	Jan. 1, 1952..	Various...	24,694,796 25*	676,584 64
					4,136,755 69
HARBOUR COMMISSION					
New Westminster Harbour Debentures	1 year.....	Jan. 1, 1952..	2½	274,537 23	7,549 78
New Westminster Harbour Debentures	1 year.....	April 1, 1952..	3½	700,000 00	22,750 00
					30,299 78
CANADIAN NATIONAL RAILWAYS					
Purchase of Railway Equipment—					
1943 Agreement.....	1 year.....	Feb. 25, 1952..	2½	10,931,666 73*	327,950 00
1944 Agreement.....	1 year.....	March 10, 1952..	2½	6,949,826 65*	193,835 01
1946 Agreement.....	1 year.....	Oct. 16, 1951..	2½	7,844,604 92*	207,010 41
Financing and Guarantee Act, 1940—Advances for purchase of securities.....	1 year.....	Jan. 1, 1952..	3½	108,158,072 99	3,785,532 56
Financing and Guarantee Act, 1941—Advances for purchase of securities.....	1 year.....	Jan. 1, 1952..	3½	8,585,465 40	300,491 28
Financing and Guarantee Act, 1942—Advances for purchase of securities.....	1 year.....	Jan. 1, 1952..	3½	18,276,036 27	639,661 26
Financing and Guarantee Act, 1947—Advances for capital requirements.....	1 year.....	Jan. 1, 1952..	2½	5,886,566 33	147,164 16
Financing and Guarantee Act, 1949—Advances for capital requirements.....	Various.....	Jan. 1, 1952..	3½	1,656,463 45	47,226 22
Financing and Guarantee Act, 1950—Advances for capital requirements.....	Various.....	Jan. 1, 1952..	3½	6,911,989 10	197,062 71
Financing and Guarantee Act, 1951—Advances for capital requirements.....	Various.....	Jan. 1, 1952..	3½	66,333,939 82*	634,417 80
Refunding Act, 1938.....	1 year.....	Jan. 1, 1952..	Various...	76,890,029 45	1,798,803 78
Refunding Act, 1944.....	1 year.....	Jan. 1, 1952..	Various...	161,955,308 19	3,764,180 91
Refunding Act, 1947.....	Various.....	Jan. 1, 1952..	Various...	90,203,227 22*	1,689,349 37
Refunding Act, 1951.....	Various.....	Jan. 1, 1952..	3½	19,158,666 68*	149,952 19
War Appropriation (United Kingdom Financing) Act, 1942—Advances for purchase of securities.....	Various.....	Jan. 1, 1952..	3½	256,437,703 45*	8,975,109 57
Trans-Canada Air Lines.....	1 year.....	Jan. 1, 1952..	3	19,043,022 71	571,290 68
					23,429,037 91
FOREIGN GOVERNMENTS					
Loans under Export Credits Insurance Act, 1944—					
Belgium.....	1 year.....	Dec. 31, 1951..	3	57,675,000 00*	1,764,855 00
Czechoslovakia.....	1 year.....	Jan. 1, 1952..	2½	9,990,000 00*	325,359 25
France.....	1 year.....	Dec. 31, 1951..	3	217,568,000 00*	6,778,080 00
Indonesia.....	1 year.....	Jan. 1, 1952..	2½	12,360,000 00*	314,420 77
Netherlands.....	1 year.....	April 30, 1951..	Various...	112,820,000 00*	3,451,100 00
Norway.....	1 year.....	Jan. 1, 1952..	2½	21,030,126 03	578,328 46
					13,212,143 48
United Kingdom—Loan under United Kingdom Financial Agreement Act, 1946.....	1 year.....	Dec. 31, 1951..	2	1,170,989,745 00*	23,700,000 00
France—Interim Credit—Consolidated Interest.....	1 year.....	Dec. 31, 1951..	3	2,132,000 00*	66,420 00
					36,978,563 48

RETURN ON INVESTMENTS—Concluded

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested	Amount realized	
			p.c.	\$ cts.	\$ cts.	\$ cts.
MISCELLANEOUS						
Bank of Canada—Capital Stock.....	1 year.....	Dec. 31, 1951..	4½	5,000,000 00	225,000 00	
Bank of Canada—Government's share of profits for calendar year 1951..					24,018,017 44	
Canadian Broadcasting Corporation.....	Various.....	Various.....	Various...	9,250,000 00*	244,500 00	
Canadian Commercial Corporation—Temporary Loan.....	Various.....	Sept. 22, 1951..	1½		22,246 58	
Canadian Farm Loan Board—Interest on bonds.....	Various.....	Jan. 2, 1952..	3	15,000,000 00*	420,117 12	
Interest on bonds.....	1 year.....	Dec. 1, 1951..	3	5,000,000 00	150,000 00	
Interest on initial capital.....	1 year.....	Mar. 31, 1952..	3½	5,000,000 00	175,000 00	
Interest on initial capital—Fisherman's Loan Act.....	1 year.....	Mar. 31, 1952..	2½	20,000 00	725 00	
Canadian National (West Indies) Steamships, Ltd.....	1 year.....	Jan. 1, 1952..	3½		95,784 56	
Canadian Overseas Telecommunication Corporation.....	Various.....	Mar. 31, 1952..	3½	1,851,761 00*	55,222 60	
Dawson Creek, B.C.—Sewage Disposal System—Loan.....	1 year.....	Dec. 31, 1951..	2	54,160 34*	1,236 46	
Minister of Finance—Special Exchange Fund Profits for calendar year 1951..					12,621,670 57	
Montreal Turnpike Trust Corporation—Interest under commutation agreements.....	Various.....	Various.....	6	14,308 00*	1,067 04	
Municipal Improvements Assistance Act, 1938—Loans.....	1 year.....	Various.....	2	3,951,977 29*	82,909 70	
Northwest Territories Power Commission—Advances.....	Various.....	Various.....	3½	6,077,105 63*	145,920 34	
Saint John Bridge and Railway Extension Co.—Loan.....	1 year.....	July 1, 1951..	4	433,900 00	17,356 00	
Securities Investment Account.....	Various.....	Various.....	Various...	58,896,204 94*	686,153 66	
Sinking Fund and Other Investments held for retirement of 3% Newfoundland Guaranteed Stock 1943/65.....	Various.....	Various.....	Various...	25,902,746 27*	550,493 90	
Bank Interest—Imperial Bank of Canada—U.S. dollar account.....					3,384 50	
Blocked currency accounts.....					1,203,29	
						39,518,008 76
						105,224,866 71

* Balance March 31, 1952.

Appendix 4

STATEMENT OF THE SUPERANNUATION ACCOUNT FOR THE FISCAL YEAR 1951-52

	Debit	Credit
Balance as at March 31, 1951		189,116,596 70
RECEIPTS		
Net Contributions by Employees		
Agriculture		713,244 58
Auditor General's Office		29,202 41
Canadian Broadcasting Corporation		1,613 59
Office of the Chief Electoral Officer		2,458 31
Citizenship and Immigration		310,424 07
Civil Service Commission		81,154 52
Defence Production		35,732 32
Canadian Arsenals Limited		32,323 48
Canadian Commercial Corporation		1,692 48
Crown Assets Disposal Corporation		5,688 50
External Affairs		214,109 39

STATEMENT OF THE SUPERANNUATION ACCOUNT FOR THE FISCAL YEAR 1951-52—*Concluded*

	Debit	Credit
<i>RECEIPTS—Concluded</i>		
Finance		825,451 95
Canadian Farm Loan Board		23,708 04
Fisheries		207,493 43
Governor General and Lieutenant-Governors		1,601 33
Insurance		15,598 77
Justice		278,623 97
Labour, including the Unemployment Insurance Commission		1,056,292 53
Legislation—		
House of Commons		44,085 51
Library of Parliament		5,081 14
The Senate		15,367 52
Mines and Technical Surveys		232,220 76
National Defence		678,173 38
National Film Board		52,115 84
National Health and Welfare		224,474 23
National Research Council and Atomic Energy Control Board		302,658 68
National Revenue—		
Customs and Excise Divisions		1,047,641 59
Taxation Division		894,187 99
Post Office		2,606,787 14
Privy Council		7,321 17
Federal District Commission		21,448 30
Public Archives		7,925 23
Public Printing and Stationery		189,783 57
Public Works		386,085 36
Resources and Development		207,049 94
Northwest Territories Power Commission		369 96
Royal Canadian Mounted Police		43,142 77
The Secretary of State		75,929 76
Office of the Custodian of Enemy Property		77,374 30
Trade and Commerce		499,056 75
Export Credits Insurance Corporation		3,509 22
Transport		965,287 95
Canadian Overseas Telecommunication Corporation		395 00
National Harbours Board		5,170 44
Veterans Affairs		1,173,292 34
		<i>13,602,349 51</i>
Other Contributions		
Retired Employees		325,050 08
Chartered Banks		900 00
Crown Companies, etc.		171,103 08
Government's Contributions to the Fund		110,910,777 00
Interest at 4 per cent to March 31, 1952		7,491,239 17
Deferred Charges set up on the Balance Sheet of the Government of Canada, the balance of the reserve required in the Civil Service Superannuation Account pursuant to the Actuaries' estimate		214,000,000 00
<i>DISBURSEMENTS</i>		
Superannuation and Retiring allowances	13,910,231 55	
Gratuities	325,134 68	
Withdrawals of Contributions	1,116,934 33	
Payments to Defence Services Pension Fund	6,951 14	
Payments to R.C.M.P. Pension Fund	20 00	
	<i>15,359,271 70</i>	<i>346,501,418 84</i>
Balance as at March 31, 1952	520,258,743 84	
	<u>\$535,618,015 54</u>	<u>\$535,618,015 54</u>

Appendix 5

STATEMENT OF NATIONAL HARBOURS BOARD PENSION FUND
FOR THE FISCAL YEAR 1951-52

	<u>Debit</u>	<u>Credit</u>
Balance as at March 31, 1951		3,950,680 22
RECEIPTS		
Net contributions by employees		377,661 44
Interest at 4 per cent to December 31, 1951		160,184 63
National Harbours Board contributions		376,088 11
DISBURSEMENTS		
Pension payments	333,447 05	
Gratuities	6,075 22	
Withdrawals of contributions	20,118 59	
	359,640 86	913,934 18
Balance as at March 31, 1952	4,504,973 54	
	<u>\$4,864,614 40</u>	<u>\$4,864,614 40</u>

Appendix 6

Statement of final accounting by the Canadian Wheat Board for advances made to the Board in previous fiscal years to pay drawback and refund claims of flour millers and other processors of Western Wheat

	<u>Debit</u>	<u>Credit</u>
DRAWBACK ACCOUNT		
Balance to be accounted for—March 31, 1951	235,675 60	
Interest earned on funds on hand	854 19	
Net rebates refunded under profit control through the Commodity Prices Stabilization Corporation Limited		92,989 95
Administrative and general expenses		178 14
REFUND ACCOUNT		
Balance to be accounted for—March 31, 1951	175,184 10	
Interest earned on funds on hand	884 85	
Administrative and general expenses		184 61
Refund of unexpended balance in respect of both accounts		319,246 04
	<u>\$ 412,598 74</u>	<u>\$ 412,598 74</u>

NOTE.—On May 12, 1952, the Board relinquished administration of these funds on behalf of the Government of Canada and refunded the unexpended balance which was taken into the accounts for 1951-52 in order to complete the accounting for that year. The amount of \$319,246.04 was credited to Refund and Drawback Account—Flour Millers (see under Open Accounts in this section) from which authorized claims will be paid.

Appendix 7

MINISTER OF FINANCE—EXCHANGE FUND ACCOUNT

Statement of Assets and Liabilities as at December 31, 1950 and December 31, 1951
(Canadian dollars)

	1950	1951
ASSETS		
Canadian Dollars:		
Cash on deposit with Bank of Canada	1,007,079	4,914,594
Money employed by Bank of Canada in Government of Canada Treasury Bills	500,000	
	<u>1,507,079</u>	<u>4,914,594</u>
U.S. Dollars:		
Cash on deposit	146,806,258	151,689,026
Short-term securities of the U.S.A. Government	840,253,535	738,128,252
	<u>987,059,793</u>	<u>889,817,278</u>
Pounds Sterling:		
Cash on deposit	31,127,031	17,840,370
Gold	614,476,867	851,693,873
Sundry Assets	3,204,443	3,487,697
	<u>\$1,637,375,213</u>	<u>\$1,767,753,812</u>
LIABILITIES		
Sundry Liabilities	154,408	27,384
Reserve against outstanding forward contracts ..	5,877,443	701,003
	<u>6,031,851</u>	<u>728,387</u>
Government of Canada:		
Advances from Consolidated Revenue Fund—		
Principal	1,665,000,000	1,880,000,000
Interest accrued	2,777,301	
Deficit	43,834,527	125,596,245
Earnings for year accruing to credit of Consolidated Revenue Fund	7,400,588	12,621,670
	<u>1,631,343,362</u>	<u>1,767,025,425</u>
	<u>\$1,637,375,213</u>	<u>\$1,767,753,812</u>

AUDITOR GENERAL'S REPORT

I have examined the transactions in connection with the Exchange Fund Account for the year ended December 31, 1951 and have obtained all the information and explanations I have required. In my opinion the transactions have been in accordance with the provisions of The Foreign Exchange Control Act, and the above statement exhibits a true and correct view of the state of the Account as at December 31, 1951.

OTTAWA, Canada.

WATSON SELLAR,
Auditor General.

Statement of Revenue and Expenditure for the years ended December 31, 1950 and December 31, 1951

	1950	1951
REVENUE		
Earnings on:		
Turnover of Foreign Exchange	11,037,758	
Transactions in Gold	162,028	
Investments and Deposits	8,549,343	12,609,862
Miscellaneous	163	
	<u>\$ 19,749,292</u>	<u>\$ 12,609,862</u>
EXPENDITURE		
Commissions to Authorized Dealers on Foreign Exchange Transactions	4,970,820	11,808
Interest on Advances from Consolidated Revenue Fund	7,377,884	
	<u>\$ 12,348,704</u>	<u>\$ 11,808</u>
Excess of Revenue over Expenditure, being earnings accruing to the credit of Consolidated Revenue Fund	<u>\$ 7,400,588</u>	<u>\$ 12,621,670</u>

1951-52
PUBLIC ACCOUNTS

PART II
G

DEPARTMENT OF FISHERIES

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF FISHERIES

APPROPRIATIONS AND EXPENDITURES

NOTES.—The 1951-52 Estimates reflected an extensive reallocation of the functions of the Department and the expenditures for 1950-51 have, therefore, been rearranged to show as accurate a comparison as possible with those of 1951-52.
Revenues are shown on page G-16, Open Accounts on page G-17 and Expenditures by Standard Objects on page G-23.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
G-3	Stat.	Minister of Fisheries—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
GENERAL SERVICES					
G-3	140	Departmental Administration.....	281,298 00	269,443 76	268,742 44
G-4	141	Information and Educational Service.....	138,572 00	95,529 62	154,988 90
G-4	142	Marketing and Economic Service.....	170,788 00	160,454 14	80,515 61
G-4	143	Administrative Expenses of the Newfoundland Fisheries Board.....	35,366 00	28,662 82	45,836 39
G-4	144/691	Industrial Development Service.....	40,000 00	24,517 33	18,717 00
G-5	Stat.	Fishing Bounty.....	159,997 15	159,997 15	159,902 80
G-5	145/692	*To provide for transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins.....	800,000 00	786,079 35	549,984 39
FIELD SERVICES					
G-6	146	Field Services Administration.....	362,398 00	339,729 73	307,196 00
G 6	147/693	Protection Branch— Operation and Maintenance.....	2,601,266 00	2,430,835 85	2,056,213 00
G 7	148/694	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	259,708 00	219,167 80	293,166 00
G-7	149	Inspection Branch— Operation and Maintenance.....	878,451 00	761,318 69	703,970 00
G-8	150	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	114,475 00	67,554 56	95,815 00
G 8	151	Fish Culture and Development Branch— Operation and Maintenance.....	693,844 00	564,922 20	510,593 00
G 9	152/588	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	222,065 00	187,790 95	205,472 00
G-9	153	Consumer Branch.....	55,490 00	36,966 06	20,902 00
G-10	154	*To provide for the destruction of Harbour and Gray Seals.....	30,000 00	23,635 88	19,609 41
FISHERIES RESEARCH BOARD					
G 10	155	Headquarters Administration.....	89,814 00	84,783 48	67,224 32
G 11	156	Fisheries Research Board— Operation and Maintenance.....	1,494,498 00	1,424,440 60	1,374,333 28
G 11	157/695	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	369,560 00	195,439 98	357,040 27
INTERNATIONAL COMMISSIONS					
G-12	158	*To provide for Canadian share of expenses of the International Fisheries Commission— Halibut.....	50,000 00	44,854 47	46,211 69
G-13	159	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission.....	166,350 00	128,479 14	133,921 53

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
INTERNATIONAL COMMISSIONS— <i>Concluded</i>					
G-13	160	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission—Hell's Gate Canyon.....	32,000 00	26,880 68	54,805 85
G-14	161	*To provide for Canadian share of expenses of the International Whaling Commission.....	3,000 00	2,251 74	1,388 59
G-14	162 } 696 }	*To provide for Canadian share of expenses of the International Commission for the North-west Atlantic Fisheries.....	17,500 00	13,982 99	
GENERAL					
G-16	Stat.	Gratuities to families of deceased employees...	1,463 32	1,463 32	855 00
SPECIAL					
G-14	163	To provide for operation and maintenance of Newfoundland Bait Service.....	392,444 00	284,045 61	323,222 48
G-15	164	To provide for the extension of educational work in co-operative producing and selling among fishermen.....	80,000 00	76,251 43	76,163 96
G-15	165 }	To provide for administration expenses of the Fisheries Prices Support Act, 1944.....	88,342 00	74,553 59	116,085 29
G-15	166 }	*To provide for assistance in the construction of vessels of the dragger and/or long liner type.	150,000 00	104,545 20	32,617 50
G-15	167 }	To provide for assistance in the construction of bait freezing and storage facilities, subject to the approval of the Governor in Council.....	30,000 00	13,606 86	5,900 00
G-16	699	Amount required to recoup Fisheries Prices Support Account, to cover the net operating loss of the Fisheries Prices Support Board during the fiscal year 1950-51.....	88,641 00	88,640 24	869,793 45
G-14	700	*To provide for acquisition of lands required by the International Pacific Salmon Fisheries Commission.....	200 00	200 00	1,276 64
Total			\$9,909,530 47	\$8,733,025 22	\$8,964,463 79

*Complete title is shown in the following details.

Salary of Minister, Hon. R. W. Mayhew, Salaries Act, c. 24, 1944.....	(1)	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	(2)	\$ 2,000 00

Hon. R. W. Mayhew received travelling expenses of \$1,100 which were charged to Vote 140.

GENERAL SERVICES

Vote 140 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 240,668 00	240,668 00	234,014 87
Travelling Expenses	(5) 20,000 00	19,700 00	17,649 97
Freight, Express and Cartage	(6) 1,000 00	1,000 00	740 71
Postage	(7) 1,000 00	1,000 00	
Telephones and Telegrams	(8) 7,000 00	5,500 00	4,580 45
Printing of Reports and Other Publications	(9) 300 00	300 00	282 29
Office Stationery, Supplies and Equipment	(11) 10,000 00	10,500 00	9,945 32
Materials and Supplies	(12) 1,000 00	1,000 00	735 37
Sundries	(22) 630 00	1,630 00	1,494 78
	\$ 281,298 00	\$ 281,298 00	\$ 269,443 76

Vote 141 Information and Educational Service

	Estimates	Allotments	Expenditures
Salaries	(1) 39,612 00	39,612 00	39,539 52
Travelling Expenses	(5) 4,000 00	4,000 00	1,883 28
Freight, Express and Cartage	(6) 2,300 00	2,300 00	231 28
Telephones and Telegrams	(8) 250 00	250 00	246 46
Printing of Reports and Other Publications	(9) 22,700 00	32,700 00	10,698 62
Films, Displays, Advertising and Other Informational Publicity	(10) 64,500 00	52,500 00	37,137 52
Office Stationery, Supplies and Equipment	(11) 500 00	2,800 00	2,549 17
Rental of Exhibition Space	(15) 685 00	385 00	95 00
Utility Services	(19) 400 00	400 00	25 00
Grants to Fisheries Exhibitions	(20) 3,500 00	3,500 00	3,000 00
Sundries	(22) 125 00	125 00	123 77
	<u>\$ 138,572 00</u>	<u>\$ 138,572 00</u>	<u>\$ 95,529 62</u>

This vote was provided for expenditures in connection with the publication of Departmental reports and advertising the industry through the press, educational films, displays and other media.

Vote 142 Marketing and Economic Service

	Estimates	Allotments	Expenditures
Salaries	(1) 135,228 00	134,328 00	128,344 56
Allowances	(2) 900 00	900 00	885 00
Travelling and Removal Expenses	(5) 12,000 00	12,690 00	12,623 67
Telephones and Telegrams	(8) 500 00	500 00	476 77
Printing of Reports and Other Publications	(9) 7,500 00	925 00	133 25
Office Stationery, Supplies and Equipment	(11) 15,560 00	21,360 00	17,976 08
Unemployment Insurance	(21) 75 00	75 00	4 81
Sundries	(22) 10 00	10 00	10 00
	<u>\$ 170,788 00</u>	<u>\$ 170,788 00</u>	<u>\$ 160,454 14</u>

This vote was provided for expenditures in connection with the study of the marketing and economic aspects of fisheries problems.

Vote 143 Administrative Expenses of the Newfoundland Fisheries Board

	Estimates	Allotments	Expenditures
Salaries	(1) 19,496 00	19,496 00	19,236 96
Allowances	(2) 8,770 00	8,770 00	8,112 96
Travelling Expenses	(5) 4,000 00	4,000 00	800 61
Freight, Express and Cartage	(6) 50 00	50 00	
Postage	(7) 500 00	500 00	48 00
Telephones and Telegrams	(8) 800 00	800 00	192 56
Printing of Departmental Reports and Other Publications..	(9) 1,000 00	1,000 00	
Publishing of Notices	(10) 50 00	50 00	20 16
Office Stationery, Supplies and Equipment	(11) 150 00	150 00	144 19
Sundries	(22) 550 00	550 00	107 38
	<u>\$ 35,366 00</u>	<u>\$ 35,366 00</u>	<u>\$ 28,662 82</u>

Paragraph 22 (2) of the Terms of Union stated that the costs involved in the maintenance of this Board, which continues to administer the fisheries laws of Newfoundland, were to be borne by Canada.

Votes 144 and 691 Industrial Development Service.....	40,000 00
Expenditures.....	(22) \$ 24,517 33

This vote was provided for expenditures in connection with the provision of technical assistance to fishermen and to the fishing industry.

Fishing Bounty (Deep Sea Fisheries Act, c. 74, R.S.)..... (20) \$ 159,997 15

Under authority of the Deep Sea Fisheries Act, the Governor in Council may authorize the payment, out of the Consolidated Revenue Fund of Canada, of an annual grant not exceeding \$160,000, to aid in the development of the sea fisheries of Canada, the encouragement of the building and fitting out of improved fishing vessels, and the improvement of the conditions for fishermen.

P.C. 1298, March 7, 1952, provided for the distribution of the above amount for the fiscal year 1951-52 to owners of vessels and boats, and to fishermen who have complied with the regulations upon the following basis:

Boats: owners, \$1 per boat; fishermen, \$9.55 each.

Vessels: owners, \$1 per registered ton, provided however that the payment to the owner shall not exceed the sum of \$80; fishermen, \$9.55 each. Details of the distribution follow:

Province and County	Boats	Men	Amount	Vessels	Men	Amount	Total
			\$ cts.			\$ cts.	\$ cts.
Nova Scotia—							
Annapolis	119	161	1,656 55	10	26	398 30	2,054 85
Antigonish	71	111	1,131 05				1,131 05
Cape Breton	165	251	2,562 05	72	260	3,507 00	6,069 05
Cumberland	4	4	42 20				42 20
Digby	193	329	3,334 95	69	155	2,319 25	5,654 20
Guysboro	337	491	5,026 05	58	153	2,263 15	7,289 20
Halifax	616	849	8,723 95	39	214	2,878 70	11,602 65
Inverness	95	177	1,785 35	25	96	1,253 80	3,039 15
Kings	34	48	492 40	1	3	39 65	532 05
Lunenburg	509	678	6,983 90	44	701	8,858 55	15,842 45
Pictou	14	21	214 55	1	3	48 65	263 20
Queens	142	223	2,271 65	29	71	1,157 05	3,428 70
Richmond	242	403	4,090 65	40	108	1,521 40	5,612 05
Shelburne	436	725	7,359 75	207	643	9,321 65	16,681 40
Victoria	144	222	2,264 10	14	43	586 65	2,850 75
Yarmouth	132	286	2,863 30	62	229	3,161 95	6,025 25
	<u>3,253</u>	<u>4,979</u>	<u>50,802 45</u>	<u>671</u>	<u>2,705</u>	<u>37,315 75</u>	<u>88,118 20</u>
Prince Edward Island—							
Kings	206	257	2,596 60	1	6	90 30	2,686 90
Prince	354	590	5,988 50				5,988 50
Queens	125	234	2,359 70				2,359 70
	<u>685</u>	<u>1,081</u>	<u>10,944 80</u>	<u>1</u>	<u>6</u>	<u>90 30</u>	<u>11,035 10</u>
New Brunswick—							
Charlotte	87	146	1,481 30	63	181	2,700 55	4,181 85
Gloucester	353	672	6,770 60	71	283	4,252 65	11,023 25
Kent	134	222	2,254 10	32	70	1,089 50	3,343 60
Northumberland	28	55	553 25	21	49	712 95	1,266 20
Restigouche	4	4	42 20				42 20
Saint John	8	12	122 60				122 60
Westmorland	20	36	363 80				363 80
	<u>634</u>	<u>1,147</u>	<u>11,587 85</u>	<u>187</u>	<u>583</u>	<u>8,755 65</u>	<u>20,343 60</u>
Quebec—							
Bonaventure	148	273	2,755 15	23	77	1,046 35	3,801 50
Gaspé	623	980	9,982 00	95	327	4,459 85	14,441 85
Magdalen Islands	536	1,251	12,483 05	7	20	310 00	12,793 05
Matane	14	21	214 55				214 55
Saguenay	578	908	9,249 40				9,249 40
	<u>1,899</u>	<u>3,453</u>	<u>34,684 15</u>	<u>125</u>	<u>424</u>	<u>5,816 20</u>	<u>40,500 35</u>
	<u>6,471</u>	<u>10,640</u>	<u>108,019 25</u>	<u>984</u>	<u>3,718</u>	<u>51,977 90</u>	<u>159,997 15</u>

Votes 145 and 692 To provide for transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of Notes dated December 26th, 1947.....

Expenditures..... (22) \$ 800,000 00
\$ 786,079 35

Revenue from the sale of processed skins, amounting to \$1,065,506.50, is shown under Ordinary Revenue—
 Proceeds from Sales.

FIELD SERVICES

Vote 146 Field Services Administration

		Estimates	Allotments	Expenditures
Salaries	(1)	299,678 00	299,678 00	294,386 36
Allowances	(2)	540 00	1,740 00	1,634 86
Travelling and Removal Expenses	(5)	18,000 00	16,800 00	9,483 62
Freight, Express and Cartage	(6)	3,950 00	3,950 00	2,227 41
Postage	(7)	5,750 00	5,100 00	3,351 00
Telephones, Telegrams and Other Communication Services	(8)	15,863 00	17,363 00	16,084 59
Tenders and Posters	(10)	225 00	225 00	
Office Stationery, Supplies and Equipment	(11)	9,025 00	9,025 00	7,249 58
Materials and Supplies	(12)	6,130 00	4,570 00	2,275 83
Rental of Buildings	(15)	80 00	80 00	60 00
Repairs and Upkeep of Equipment	(17)	1,675 00	2,685 00	2,424 43
Sundries	(22)	1,482 00	1,182 00	552 05
		<u>\$ 362,398 00</u>	<u>\$ 362,398 00</u>	<u>\$ 339,729 73</u>

This vote was provided for expenditures in connection with the general administration of the Field Services consisting of the Protection, Inspection, Fish Culture and Development, and Consumer Branches.

An advance of \$10 for travelling expenses was made in the current fiscal year to W. S. Reid, who subsequently left the service, and of this amount \$8.75 has been accounted for. The Department is endeavouring to secure an accounting for the balance of \$1.25.

Votes 147 and 693 Protection Branch—Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	1,594,769 00	1,594,769 00	1,544,123 70
Allowances	(2)	3,660 00	3,660 00	2,620 32
Professional and Special Services	(4)	8,245 00	8,245 00	3,695 71
Travelling and Removal Expenses	(5)	174,195 00	180,945 00	177,087 30
Freight, Express and Cartage	(6)	3,665 00	3,665 00	2,854 73
Postage	(7)	6,585 00	6,585 00	4,681 55
Telephones, Telegrams and Other Communication Services	(8)	18,195 00	22,195 00	20,114 60
Tenders and Posters	(10)	200 00	200 00	180 81
Office Stationery, Supplies and Equipment	(11)	15,875 00	15,875 00	13,894 65
Materials and Supplies	(12)	401,493 00	373,243 00	321,020 87
Repairs and Upkeep of Buildings	(14)	345 00	845 00	362 14
Rentals of Buildings	(15)	1,860 00	1,920 00	1,835 50
Repairs and Upkeep of Equipment	(17)	211,630 00	228,630 00	198,674 63
Charter of Aircraft	(18)	52,000 00	52,000 00	49,952 32
Charter of Boats	(18)	86,638 00	86,578 00	74,536 04
Rentals of Equipment	(18)	2,970 00	2,970 00	1,996 50
Utility Services	(19)	2,615 00	2,615 00	1,835 74
Unemployment Insurance Contributions	(21)	7,865 00	7,865 00	5,028 43
Sundries	(22)	8,461 00	8,461 00	6,340 31
		<u>\$2,601,266 00</u>	<u>\$2,601,266 00</u>	<u>\$2,430,835 85</u>

This vote was provided for expenditures in connection with the operations of patrol vessels required for enforcement of fisheries laws and regulations.

An advance of \$100 for travelling expenses was made in the current fiscal year to J. M. Oliver, who subsequently left the service. The Department is endeavouring to secure an accounting for this amount.

Payments to Fisheries Guardians with the 1950-51 figures in parentheses were: wages, \$163,166.04 (\$173,081.87); travel, \$6,545.05 (\$8,841.91).

The following is a statement of expenditure by areas:

Newfoundland	214,708 60
Eastern	1,064,258 54
Central	2,199 33
Western	1,134,670 05
Headquarters	14,999 33
	<u>\$2,430,835 85</u>

Revenues arising from services provided through the above expenditures amounted to \$115,550.81 and comprised: licence fees, \$74,463.25; fines and forfeitures, \$34,524.79; and sundries, \$6,562.77.

Votes 148 and 694 Protection Branch—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Acquisition and Construction of Buildings and Works..... (13)	95,200 00		
Three Combined Office-Residences—B.C. Region No. 2..		31,800 00	29,888 36
Day labour, \$5,951.40; materials and supplies, \$21,346.44; acquisition of land, \$2,590.52. Expenditures on this project to date were \$31,088.42.			
Three Combined Office-Residences—B.C. Region No. 3..		28,200 00	25,583 90
Day labour, \$5,767.20; materials and supplies, \$19,285.95; acquisition of land, \$530.75. Expenditures on this project to date were \$28,231.79.			
Completion of Floats—Prince Rupert		16,500 00	16,085 35
Contract: Skeena River Pile Driving Co. (through Department of Public Works) \$15,775.25; payment in full.			
Total expenditures on this project were \$27,044.97.			
Projects under \$5,000		18,700 00	11,397 48
Total Acquisition and Construction, etc. ..	95,200 00	95,200 00	82,955 09
Acquisition of Equipment	(16) 164,508 00	164,508 00	136,212 71
	<u>\$ 259,708 00</u>	<u>\$ 259,708 00</u>	<u>\$ 219,167 80</u>

Vote 149 Inspection Branch—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 600,381 00	600,381 00	554,782 69
Allowances	(2) 11,590 00	11,590 00	7,009 84
Professional and Special Services	(4) 2,500 00	2,500 00	1,071 98
Travelling and Removal Expenses	(5) 152,875 00	152,875 00	132,194 24
Freight, Express and Cartage	(6) 6,775 00	6,150 00	3,988 95
Postage	(7) 3,660 00	3,660 00	1,588 65
Telephones and Telegrams	(8) 10,522 00	10,522 00	9,462 50
Printing of Departmental Reports and Other Publications	(9) 5,000 00	5,000 00	
Tenders and Posters	(10) 100 00	100 00	92 96
Office Stationery, Supplies and Equipment	(11) 17,125 00	17,125 00	10,493 25
Materials and Supplies	(12) 45,825 00	42,343 00	20,952 86
Repairs and Upkeep of Buildings	(14) 1,025 00	1,025 00	239 80
Rentals of Buildings	(15) 1,320 00	1,320 00	489 75
Repairs and Upkeep of Equipment	(17) 3,400 00	5,200 00	4,551 89
Charter of Boats	(18) 3,840 00	4,022 00	4,022 00
Utility Services	(19) 390 00	2,515 00	1,242 72
Unemployment Insurance Contributions	(21) 546 00	546 00	168 07
Sundries	(22) 11,577 00	11,577 00	8,966 54
	<u>\$ 878,451 00</u>	<u>\$ 878,451 00</u>	<u>\$ 761,318 69</u>

This vote was provided for expenditures in connection with the inspection and grading of fisheries products and the administration of the Fish Inspection Act, and the Meat and Canned Foods Act to the extent that it relates to fisheries products.

The following is a statement of expenditures by areas:

Headquarters	312 07
Newfoundland	240,091 63
Eastern	297,468 66
Central	199,858 55
Western	23,587 78
	<u>\$ 761,318 69</u>

An advance of \$250 for travelling expenses was made in 1950-51 to C. H. Knox, who subsequently left the service, and of this amount \$162.81 has been accounted for. The Department is endeavouring to recover the balance through the Department of Justice.

Revenues arising from services provided through the above expenditures amounted to \$13,189.15 including \$10,304.33 for inspection fees.

Vote 150 Inspection Branch—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Acquisition and Construction of Buildings and Works (13)	82,000 00		
Newfoundland—Office Residences		30,000 00	7,287 98
Hay River—Water System		6,500 00	4,638 76
Hay River—Sewage Disposal System		8,000 00	3,513 95
Hamilton—Inspection Room and Office in C.N.R. Station		5,000 00	3,677 52
Hay River—Prefabricated Dwellings		10,000 00	
Projects under \$5,000		10,500 00	9,652 28
Total Acquisition and Construction, etc. ..	82,000 00	70,000 00	28,770 49
Acquisition of Equipment	(16) 32,475 00	44,475 00	38,784 07
	<u>\$ 114,475 00</u>	<u>\$ 114,475 00</u>	<u>\$ 67,554 56</u>

Vote 151 Fish Culture and Development Branch—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 384,227 00	384,227 00	329,780 64
Allowances	(2) 350 00	350 00	
Professional and Special Services	(4) 2,100 00	2,100 00	1,429 55
Travelling and Removal Expenses	(5) 53,235 00	53,235 00	35,436 39
Freight, Express and Cartage	(6) 5,000 00	5,000 00	1,835 60
Postage	(7) 1,040 00	1,040 00	907 15
Telephones and Telegrams	(8) 4,055 00	4,055 00	3,762 56
Printing of Reports and Other Publications	(9) 1,200 00	1,200 00	
Advertising	(10) 25 00	25 00	
Office Stationery, Supplies and Equipment	(11) 5,155 00	5,155 00	4,125 46
Materials and Supplies	(12) 117,820 00	117,820 00	97,671 09
Repairs and Upkeep of Buildings and Works	(14) 83,565 00	82,565 00	67,766 31
Rentals of Land and Buildings	(15) 1,716 00	1,716 00	303 00
Repairs and Upkeep of Equipment	(17) 15,015 00	16,015 00	15,062 48
Rentals of Equipment	(18) 8,250 00	8,250 00	1,170 40
Utility Services	(19) 3,076 00	4,076 00	3,140 94
Unemployment Insurance Contributions	(21) 1,740 00	1,740 00	954 37
Sundries	(22) 6,275 00	5,275 00	1,576 26
	<u>\$ 693,844 00</u>	<u>\$ 693,844 00</u>	<u>\$ 564,922 20</u>

This vote was provided for expenditures in connection with maintaining and increasing stocks of fish through stream improvements, predator control and the operation of fish hatcheries, and with developing new techniques in oyster and clam culture.

A distribution of expenditure by activities follows:

Hatcheries—		
Nova Scotia	159,892 64	
Prince Edward Island	15,359 24	
New Brunswick	128,882 51	
Oyster and Clam Culture	53,757 24	
Biological—Engineering—		
Newfoundland	1,328 98	
Maritimes	83,534 08	
British Columbia	79,475 11	
Headquarters	42,692 40	
	<u>\$ 564,922 20</u>	

Revenues arising from services provided through the above expenditures amounted to \$14,139.13 and comprised: oyster leases, \$4,360.52; rentals, \$5,491.48; sales of fingerlings, fish fry, oysters, spats, etc., \$3,720.70; sundries, \$566.43.

Votes 152 and 588 Fish Culture and Development Branch—Construction or Acquisition of Buildings, Works, Land and New Equipment

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition or Construction of Buildings and Works (13)	205,145 00		
Terra Nova Fishway—Nfld.		10,000 00	7,354 22
Humber River Fishway—Nfld.		6,000 00	1,249 30
Kejimikujik Rearing Ponds—N.S.—Construction of hatchery		8,000 00	7,882 40
St. George Fishway, Magaguadavic River, N.B.		10,000 00	6,201 15
Morriestown Falls Fishways—B.C.		8,000 00	7,971 61
Sproat Falls Fishway—B.C.		46,000 00	42,911 37
Contract: Stange-Holand Construction Co. Ltd., \$42,501.55; payment in full.			
Fish Culture Warehouse—New Westminster, B.C.		9,000 00	8,495 01
Babine River Obstruction, B.C.—Construction of access road to rock slide		70,000 00	65,424 56
Day labour, \$16,544.10; materials and supplies, \$9,965.54; construction of equipment, \$5,623.13; repairs of equipment, \$1,708.54; rental of equipment, \$30,267.37.			
Projects under \$5,000		26,145 00	13,985 78
Total Acquisition or Construction, etc. ...	205,145 00	193,145 00	161,475 40
Acquisition of Equipment (16)	16,920 00	28,920 00	26,315 55
	<u>\$ 222,065 00</u>	<u>\$ 222,065 00</u>	<u>\$ 187,790 95</u>

Vote 153 Consumer Branch

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages (1)	23,880 00	23,880 00	21,101 70
Travelling Expenses (5)	10,100 00	8,500 00	5,886 27
Freight, Express and Cartage (6)	1,000 00	900 00	270 14
Telephones and Telegrams (8)	150 00	150 00	42 80
Fish Cookery Publications (9)	17,000 00	17,000 00	5,465 17
Office Stationery, Supplies and Equipment (11)	300 00	1,000 00	893 80
Materials and Supplies (12)	3,000 00	4,000 00	3,306 18
Unemployment Insurance Contributions (21)	60 00	60 00	
	<u>\$ 55,490 00</u>	<u>\$ 55,490 00</u>	<u>\$ 36,966 06</u>

This vote was provided for expenditures in connection with services designed to increase the consumption of fisheries products through making information available as to its nutritional value and the best methods of preparation and cooking.

Vote 154 To provide for the destruction of Harbour and Gray Seals.....	30,000 00
Expenditures.....	(20) \$ 23,635 88

P.C. 6839 of August 4, 1942, authorized the Minister to establish the rate of bounty to be paid in any fiscal year for the destruction of harbour and gray seals, which result in considerable loss of fish and damage to fishing equipment on both coasts. They are also hosts to the cod-worm on the Atlantic Coast, causing incalculable loss to the industry. During the present fiscal year the bounty was: East Coast, pup seals, \$5; adult seals, \$10; West Coast, all seals, \$5. Payments, East Coast, \$9,180; West Coast, \$13,955.

The balance of \$500.88 represents the cost of experimental work done by the Department off the West Coast.

FISHERIES RESEARCH BOARD

Vote 155 Headquarters Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	(1) 47,964 00	47,964 00	47,569 59
Special Allowances	(2) 3,000 00	3,000 00	3,000 00
Special Services	(4) 500 00	500 00	481 33
Travelling Expenses	(5) 6,000 00	6,000 00	5,894 05
Freight, Express and Cartage	(6) 500 00	500 00	453 17
Postage	(7) 200 00	200 00	51 70
Telephones and Telegrams	(8) 1,000 00	1,000 00	690 36
Printing of Publications	(9) 17,000 00	17,000 00	13,867 88
Advertising	(10) 100 00	100 00	
Stationery and Office Supplies	(11) 650 00	650 00	410 84
Materials and Supplies	(12) 100 00	100 00	99 62
Rentals of Space	(15) 100 00	100 00	
Honoraria	(22) 2,700 00	2,700 00	2,700 00
Travel by Board Members	(22) 10,000 00	10,000 00	9,564 94
	\$ 89,814 00	\$ 89,814 00	\$ 84,783 48

The Fisheries Research Board of Canada, replacing the Marine Biological Board of Canada, was established by the Fisheries Research Board Act, c. 31, 1937, to have charge of all Canadian fishery research stations in Canada and to have the conduct and control of investigations of practical and economic problems connected with marine and fresh water fisheries, flora and fauna, and such other work as may be assigned to it by the Minister.

The Board consists of fifteen members as follows: two from the Department, two representing the fishing industry on the Atlantic Coast, two representing the fishing industry on the Pacific Coast and nine scientists selected from a list including nominations which may be made by any Canadian University having on its staff scientists engaged in research work in any way bearing upon fishery problems.

Section 11 of the Act provides that the Board may expend such sums as are necessary for its work from moneys appropriated by Parliament for the work of the Board, or from funds received through bequests, donations or the sale of natural history specimens, etc. Revenues totalling \$5,762.58 were realized from: sales of publications, \$937.13, rentals, \$3,741.63, and sales of fish, \$1,083.82 and, under the above authority, were applied as a reduction of expenditures in the following votes: Vote 155, \$2,075.19; Vote 156, \$2,466.50; Vote 157, \$1,220.89.

As provided by section 9 of the Act, the Chairman, G. B. Reed, was paid an honorarium of \$1,500, J. R. Dymond, Vice-Chairman, \$1,000, and G. Dawson, Secretary to the Chairman, \$200, for the fiscal year ending March 31, 1952.

The University of Toronto Press received \$10,838.40 for the printing of the annual and other reports.

Vote 156 Fisheries Research Board—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 1,030,397 00	1,030,397 00	992,916 41
Special Services	(4) 8,850 00	10,350 00	6,622 15
Travelling Expenses	(5) 108,650 00	113,650 00	107,401 66
Freight, Express and Cartage	(6) 7,870 00	8,870 00	8,681 02
Postage	(7) 2,615 00	2,815 00	2,566 36
Telephones and Telegrams	(8) 8,520 00	9,420 00	8,630 29
Printing of Circulars	(9) 3,595 00	3,595 00	2,204 31
Advertising	(10) 520 00	520 00	289 94
Office Supplies, Stationery and Equipment	(11) 18,439 00	18,439 00	16,771 25
Materials and Supplies	(12) 197,722 00	191,022 00	182,190 99
Repairs and Upkeep of Buildings and Works	(14) 19,370 00	19,870 00	18,910 58
Rentals of Land and Buildings	(15) 1,600 00	1,900 00	1,750 97
Repairs and Upkeep of Equipment and Vessels	(17) 26,000 00	26,800 00	25,644 79
Charters and Rentals of Equipment	(18) 26,775 00	24,775 00	21,583 49
Municipal and Public Utility Charges	(19) 15,865 00	16,365 00	15,215 82
Unemployment Insurance Contributions	(21) 845 00	845 00	739 67
Sundries	(22) 16,865 00	14,865 00	12,320 90
	<u>\$1,494,498 00</u>	<u>\$1,494,498 00</u>	<u>\$1,424,440 60</u>

A comparative statement of expenditures follows:

	1951-52	1950-51
Newfoundland Biological Station (St. John's)	147,617 75	144,467 99
Atlantic Experimental Station (Halifax)	201,184 91	199,839 61
Atlantic Biological Station (St. Andrews, N.B.)	366,409 76	379,518 43
Atlantic Oceanographic Group (St. Andrews, N.B.)	28,137 41	25,365 03
Gaspe Experimental Station (Grande Riviere, Que)	80,529 41	76,243 68
Toronto Office	20,498 34	36,230 70
Central Fisheries Research Station (Winnipeg)	54,754 25	66,092 23
Pacific Experimental Station (Vancouver)	101,246 15	125,050 60
Pacific Biological Station (Nanaimo, B.C.)	371,991 98	360,853 05
Pacific Oceanographic Group (Nanaimo, B.C.)	36,243 88	37,278 39
Eastern Arctic Investigations	18,293 26	18,927 11
	<u>1,426,907 10</u>	<u>1,469,866 82</u>
Less amounts received from other sources	2,466 50	4,550 00
	<u>\$1,424,440 60</u>	<u>\$1,465,316 82</u>

Votes 157 and 695 Fisheries Research Board—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Construction of Buildings and Works	(13) 162,000 00		
Construction of Addition to main building, Atlantic Experimental Station, Halifax, N.S.		90,000 00	84,801 08
Expenditures on this project to date were \$297,814.31.			
Contract (1950-51): Foundation Maritime Ltd. (through Department of Public Works) \$269,336.52; payments, including final payment, \$70,633.26.			
Architect's fees: C. D. Davison and Company, \$1,287.76; to date, \$10,934.83.			
Sprinkler System—St. Andrews, N.B.		7,000 00	
Extension to Main Buildings—St. Andrews, N.B.		11,200 00	10,007 11
Contract: Fowlers Paving Ltd. (through Department of Public Works) \$10,007.11; payment in full.			
Salt Water Protection System—Nanaimo, B.C.		45,400 00	2,705 25
Contract: Ed. Walsh & Co. Ltd. (through Department of Public Works) \$36,653; payments, \$2,691.96.			

	Estimates	Allotments	Expenditures
Babine River Obstruction, B.C.		60,000 00	
This allotment was set up with Treasury Board approval to cover an emergency situation resulting from rock slide. Actual expenditures have been transferred to Vote 152.			
Projects under \$5,000		8,400 00	7,032 80
Total Construction, etc.	162,000 00	222,000 00	104,546 24
Construction of Vessels (16)	135,000 00		
Construction of Research Vessel—Lake Winnipeg		30,000 00	25 00
Acquisition and Alteration of Salmon Vessel—Nanaimo .		30,000 00	16,000 00
Purchase of Motor Vessel <i>Alta</i> from British Columbia Packers Ltd., \$16,000.			
Unallotted		7,000 00	
Total Construction of Vessels	135,000 00	67,000 00	16,025 00
Acquisition of Equipment (16)	72,560 00	80,560 00	74,868 74
	<u>\$ 369,560 00</u>	<u>\$ 369,560 00</u>	<u>\$ 195,439 98</u>

INTERNATIONAL COMMISSIONS

Vote 158 To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated January 29, 1937, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries

	Estimates	Allotments	Expenditures
Salaries and Wages (1)	37,305 00	37,305 00	35,322 90
Travelling Expenses (5)	3,367 00	3,367 00	2,885 00
Postage (7)	80 00	80 00	61 13
Telephones and Telegrams (8)	630 00	729 00	728 58
Printing of Reports and Regulations (9)	550 00	550 00	461 56
Office Stationery, Supplies, Equipment and Furnishings (11)	700 00	1,285 00	1,284 43
Materials and Supplies (12)	525 00	525 00	203 05
Rental of Office and Storage Space (15)	1,500 00	1,500 00	483 81
Repairs and Upkeep of Equipment (17)	150 00	150 00	67 67
Rental of Equipment (18)	3,700 00	3,016 00	2,183 28
Sundries (22)	1,493 00	1,493 00	1,173 06
	<u>\$ 50,000 00</u>	<u>\$ 50,000 00</u>	<u>\$ 44,854 47</u>

The Convention between Canada and the United States, ratified by the Northern Pacific Halibut Fishery (Convention) Act, c. 36, 1937, is for the protection and conservation of the Halibut Fishery of the Northern Pacific Ocean and Bering Sea. The International Fisheries Commission is empowered to make such regulations and investigations with regard to halibut fishing as are necessary to carry out the provisions of the Convention.

The Convention provides that each country appoint two commissioners and pay the salaries and expenses of its own appointees and one-half the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to \$89,208.12 apportioned as follows: Canada, \$44,854.47 (including non-sharable expenses of \$500.82); United States, \$44,353.65. Of the United States portion, \$40,754.40 has been repaid and, pending collection, the balance of \$3,599.25 was transferred to the United States—Pacific Halibut Treaty Account (see Open Accounts further on in this Section).

A list of those who were receiving salaries at annual rates of \$5,000 or over on March 31, 1952 follows: F. H. Bell, \$7,576; H. A. Dunlop, \$8,860; N. L. Freeman, \$5,710.

A. L. MacDonald received travelling expenses of \$571.33.

Vote 159 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission appointed under Treaty dated May 26, 1930, between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 95,678 00	95,678 00	81,752 57
Professional and Special Services	(4) 2,275 00	2,275 00	1,242 17
Travelling Expenses	(5) 19,995 00	19,995 00	10,225 05
Freight, Express and Cartage	(6) 1,830 00	1,830 00	529 50
Postage	(7) 250 00	438 00	437 58
Telephones and Telegrams	(8) 1,480 00	1,480 00	1,380 04
Printing of Reports and Other Publications	(9) 3,445 00	3,445 00	2,082 84
Office Stationery, Supplies, Equipment and Furnishings ..	(11) 500 00	1,094 00	1,093 22
Materials and Supplies	(12) 18,759 00	17,436 00	14,815 65
Repairs and Upkeep of Buildings and Works	(14) 660 00	660 00	110 25
Acquisition of Equipment	(16) 9,423 00	9,423 00	5,306 25
Repairs and Upkeep of Equipment	(17) 3,555 00	4,073 00	4,072 11
Unemployment Insurance Contributions	(21) 150 00	173 00	172 46
Sundries	(22) 8,350 00	8,350 00	5,259 45
	\$ 166,350 00	\$ 166,350 00	\$ 128,479 14

The Convention between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System, signed at Washington on May 26, 1930, was ratified by the Sockeye Salmon (Convention) Act, c. 10, 1930.

The Convention provides for the appointment of an International Pacific Salmon Fisheries Commission empowered to conduct a thorough investigation into the natural history of the Fraser River sockeye salmon and to make recommendations to the Governments for removing or overcoming obstructions to the ascent of sockeye salmon in waters covered by the Convention. The Commission also has power to regulate salmon fishing in these waters.

Each country appoints three Commissioners and pays the salaries and expenses of its own appointees and one-half of the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to \$256,402.83, apportioned as follows: Canada, \$128,479.14 (including non-sharable expenses of \$555.45); United States, \$127,923.69. During the fiscal year, the United States repaid \$42,653.01, and, pending collection, the balance of \$85,270.68 was transferred to the United States—Pacific Salmon Treaty Account (see Open Accounts further on in this Section).

A list of those who were receiving salaries at annual rates of \$5,000 or over on March 31, 1952, follows: L. J. Bomberger, \$5,100; R. I. Jackson, \$6,600; L. A. Royal, \$8,580; L. E. Whitesel, \$5,472.

Travelling expenses of \$500 or over were paid to: M. C. Bell, \$509.21; L. A. Royal, \$639.90; C. R. Walters, \$714.08.

Vote 160 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission to overcome obstructions to the ascent of Sockeye Salmon at Hell's Gate Canyon and for investigating and overcoming obstructions to such salmon at other points on the Fraser River Watershed (Revote)

Expenditures..... (22) \$ 26,880 68

Under Article III of the Convention between Canada and the United States for the preservation of the Sockeye Salmon of the Fraser River System, ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930, the Commission is authorized to recommend removing and otherwise overcoming obstructions to the ascent of the sockeye salmon, in any of the waters covered by the provisions of the Convention, where investigation may show such removing or overcoming of obstructions to be desirable.

The cost of the work is to be borne equally by the two Governments, and the above expenditures represent Canada's share, \$27,863.40 less charge of \$982.72 for workmen's compensation and unemployment insurance borne by votes of other departments. Of the United States portion, \$11,880.26 has been repaid and, pending collection, the balance of \$15,983.14 was transferred to the United States—Pacific Salmon Treaty (Hell's Gate) Account (see Open Accounts further on in this Section).

Canada's share of the expenditures was classified as follows: salaries and wages, \$19,219.30; materials and supplies, \$6,763.52; sundries, \$897.86.

Canada's share of expenditures on this program since its inception in 1944 totalled \$1,028,114.07.

Vote 700 To provide for acquisition of lands required by the International Pacific Salmon Fisheries Commission, as required by Article VIII of Treaty dated May 26, 1930, between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System.				
Expenditures	(13)	\$	200 00	200 00

Vote 161 To provide for Canadian share of expenses of the International Whaling Commission, appointed pursuant to the International Convention for the Regulation of Whaling, dated at Washington, December 2, 1946.				
Expenditures	(22)	\$	3,000 00	2,251 74

Votes 162 and 696 To provide for Canadian share of expenses of the International Commission for the Northwest Atlantic Fisheries appointed pursuant to International Conventions for the investigation, protection and conservation of the fisheries of the Northwest Atlantic Ocean, dated at Washington, February 8th, 1949.				
Expenditures	(22)	\$	17,500 00	13,982 99

Expenditures comprised: Canada's share of administrative budget of the Commission, \$12,712.61; travelling expenses, \$1,270.38.

SPECIAL

Vote 163 To provide for operation and maintenance of Newfoundland Bait Service

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	133,292 00	133,292 00	127,199 26
Professional and Special Services	(4)	225 00	223 00	72 25
Travelling and Removal Expenses	(5)	4,000 00	4,000 00	3,209 49
Freight, Express and Cartage	(6)	3,500 00	3,500 00	3,138 19
Postage	(7)	300 00	300 00	152 22
Telephones and Telegrams	(8)	1,800 00	1,800 00	1,171 90
Office Stationery, Supplies and Equipment	(11)	3,350 00	3,350 00	1,063 61
Materials and Supplies	(12)	44,000 00	44,000 00	38,757 56
Acquisition and Construction of Buildings and Works	(13)	65,000 00	65,000 00	21,325 79
Port-au-Choix—Construction of bait depot: Day labour, \$2,061.70; materials and supplies, \$7,917.41; equipment, \$8,899.21; sundries, \$1,411.23; total, \$20,289.55.				
Repairs and Upkeep of Buildings and Works	(14)	35,100 00	35,100 00	27,808 73
Rentals of Buildings	(15)	168 00	168 00	63 75
Acquisition of Equipment	(16)	6,720 00	7,020 00	6,657 28
Repairs and Upkeep of Equipment	(17)	8,800 00	8,800 00	7,743 80
Rentals of Equipment	(18)	3,600 00	3,350 00	
Utility Services	(19)	6,725 00	6,725 00	4,590 95
Unemployment Insurance Contributions	(21)	500 00	500 00	145 00
Sundries	(22)	364 00	1,010 00	949 23
Purchase of Bait	(22)	75,000 00	74,304 00	39,996 60
		\$ 392,444 00	\$ 392,444 00	\$ 284,045 61

This vote was provided for expenditures in connection with making supplies of bait available for fishermen engaged in cod and other sea fisheries, a service which has been in existence for a number of years in Newfoundland. At present the service comprises 20 depots with a storage capacity of 4,700,000 pounds, in which bait is frozen, stored and resold to fishermen. The depots are served by two bait-carrying vessels having a total storage capacity of 500,000 pounds.

Since the close of the year, an unexplained shortage has been discovered in the cash balance and in the bait stocks at the Rose Blanche, Newfoundland, Bait Depot. The matter is being investigated further but a preliminary report indicated that the total shortage might approximate \$3,950.

Revenues arising from services provided through the above expenditures amounted to \$109,554.11 and comprised: sales of bait, \$101,261.73; miscellaneous storage and freezing, \$5,406.71; sundries, \$2,885.67.

Vote 164 To provide for the extension of educational work in co-operative producing and selling among fishermen.....**Expenditures..... (20) \$ 80,000 00****\$ 76,251 43**

Payments from this vote were made to various educational institutions which have agreed to carry out adult educational work among fishermen.

The following allocations were authorized by P.C. 11/1626 of March 30, 1951. (Payments made during the year are shown in parentheses): Social Economic Services, Ste. Anne de la Pocatiere, Que., for the Gaspé Peninsula and north shore of the Gulf of St. Lawrence, \$24,000 (\$24,000); Extension Department, St. Francis Xavier University, Antigonish, N.S., for the Maritime Provinces, \$46,000 (\$45,855.25); Extension Department, University of British Columbia, Vancouver, \$10,000 (\$6,396.18).

Votes 165 and 697 To provide for administration expenses of the Fisheries Prices Support Act, 1944

		Estimates	Allotments	Expenditures
Temporary Assistance	(1)	58,052 00	58,052 00	56,931 20
Allowances	(2)	6,000 00	4,725 00	1,950 00
Professional and Special Services	(4)	6,000 00	6,000 00	2,041 10
Travelling Expenses	(5)	15,000 00	15,000 00	10,852 80
Freight, Express and Cartage	(6)	100 00	275 00	178 92
Postage	(7)	950 00	950 00	175 30
Telephones and Telegrams	(8)	750 00	1,250 00	898 10
Printing of Reports and other Publications	(9)	350 00	350 00	272 68
Office Stationery, Supplies and Equipment	(11)	800 00	1,400 00	1,200 73
Sundries	(22)	340 00	340 00	52 76
		\$ 88,342 00	\$ 88,342 00	\$ 74,553 59

Section 10 (3) of the Fisheries Prices Support Act, c. 42, 1944-45, as amended, directs that all expenditures by the Fisheries Prices Support Board, other than administration expenses, shall be charged to the Fisheries Prices Support Account (see Open Accounts further on in this Section).

Votes 166 and 698 To provide for assistance in the construction of vessels of the dragger and/or long liner type, subject to such terms and conditions as may be approved by the Governor in Council.....**Expenditures..... (20) \$ 150,000 00****\$ 104,545 20**

P.C. 1919, May 22, 1947, authorized the Minister of Fisheries to enter into agreements with the Fishermen's Loan Board of any of the Provinces on the Atlantic Coast in respect of the above assistance and, subsequently, to make payments to the Board for the construction of such vessels.

The above expenditures represent payments to the Fishermen's Loan Board of Nova Scotia, Halifax, \$60,552.90; Fishermen's Loan Board of New Brunswick, Fredericton, \$14,236.20; Fishermen's Loan Board of Prince Edward Island, Charlottetown, \$29,756.10.

Vote 167 To provide for assistance in the construction of bait freezing and storage facilities, subject to the approval of the Governor in Council.....**Expenditures..... (20) \$ 30,000 00****\$ 13,606 86**

The expenditures represent subsidy payments made to the following: Prince Edward Island Industrial Corporation (an agent for the Province of Prince Edward Island), final payment \$2,603.86 (amending 1950-51 Report), total payments, \$32,603.86, P.C. 36/977, February 20, 1952; Lloyd N. Bain, Pembroke, N.S., \$1,003, P.C. 3451, August 3, 1948; Joe Lipkus and Sons Limited, Glace Bay, N.S., \$10,000, P.C. 3451, August 3, 1948.

Vote 699 Amount required to recoup Fisheries Prices Support Account, to cover the net operating loss of the Fisheries Prices Support Board during the fiscal year 1950-51.....	88,641 00
Expenditures.....	(20) \$ 88,640 24

The provision of a Parliamentary appropriation to recoup the Fisheries Prices Support Account—see under Open Accounts further on in this section—is in accordance with the direction contained in section 10 (3) of the Fisheries Prices Support Act, c. 42, 1944-45, as amended.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	(21) \$ 1,463 32
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REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Privileges, Licences and Permits	84,863 63	78,205 00
B Proceeds from Sales	1,172,237 67	1,256,855 87
C Services and Service Fees	19,747 87	10,509 61
D Refunds of Previous Years' Expenditure	10,043 81	34,233 77
E Miscellaneous	39,165 27	33,713 96
Total Ordinary	\$1,326,058 25	\$1,413,518 21

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Fishing Licences	71,519 30
Modus Vivendi Licences	348 00
Oyster Leases	4,360 52
Trawler Licences	2,595 95
Rentals	6,039 86

84,863 63

The Department administers all tidal or sea fisheries (except those of Quebec) and freshwater fisheries in Nova Scotia, Prince Edward Island, New Brunswick, the Northwest Territories and the Yukon Territory. The amounts charged for fishing licences vary according to the nature of the activity.

"Modus Vivendi" licences were issued to 348 foreign fishing vessels to enable them to purchase supplies in Canadian ports.

Oyster leases were issued in the Provinces of Nova Scotia, Prince Edward Island and New Brunswick, the proceeds therefrom being \$708.34, \$2,130.51 and \$1,521.67 respectively.

Trawler licences were issued at a fee of \$25 each (reduced from \$500 on June 13, 1951). Companies and individual owners applying for a licence prior to the amendment date were charged on a proportionate basis.

B Proceeds from Sales:

Sealskins	1,065,506 50
Bait (Newfoundland)	101,261 73
Fingerlings and Fish Fry	1,432 10
Oysters, Spats, etc.	2,288 60
Sundries	1,748 74

1,172,237 67

Pursuant to the provisions of the Pelagic Sealing (Provisional Agreement) Act, c. 21, 1948, Canada receives 20 per cent of the total number of sealskins taken annually upon the Pribilof Islands, which are territories of the United States of America. During the fiscal year 1951-52, Canada received \$1,065,506.50 from the sale of 13,151 processed sealskins, which were all marketed in Montreal. The cost of processing, customs duty and excise and sales taxes, commission on sales and other expenses amounting to \$786,079.35 were charged to Vote 145.

The sum of \$101,261.73 was received from fishermen in Newfoundland for bait supplies. For details of expenditure see Vote 163.

C Services and Service Fees:

Canned Salmon Inspection Fees	9,834 40	
Canned Herring Inspection Fees	469 93	
Rentals of Equipment	1,124 72	
Miscellaneous	8,318 82	
		19,747 87

Fees were collected for the inspection of canned salmon, herring and pilchard packed in British Columbia, at the rate of one-half cent per case of forty-eight one-pound cans, or the equivalent thereof.

The amount of \$1,124.72 represents payment received from the Province of Newfoundland for the use of Departmental cars lent to the Department of Natural Resources under a temporary arrangement, at a charge of four cents per mile.

D Refunds of Previous Years' Expenditure 10,043 81

E Miscellaneous:

Fines and Forfeitures	35,273 79	
Sundries	3,891 48	
		39,165 27

Fines imposed and proceeds of confiscations under various Acts totalled \$29,621.89; proceeds from sale of halibut forfeited under the Northern Pacific Halibut Fishery (Convention) Act, \$5,651.90.

Total Ordinary	\$1,326,058 25
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Certified correct.

STEWART BATES,

Deputy Minister of Fisheries.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Cash and Other Current Assets				
Working Capital Advances—				
Departmental:				
A Fisheries Prices Support Account	88,640 24	1,219,262 55	88,640 24	1,219,262 55
Other Loans and Investments				
To United Kingdom and Other Governments—				
B United States—Pacific Halibut Treaty	17,168 19	3,599 25	16,223 35	4,544 09
B United States—Pacific Salmon Treaty	75,946 24	85,270 68	75,946 24	85,270 68
B United States Pacific Salmon Treaty (Hell's Gate)	42,640 05	15,993 34	42,650 25	15,983 14
	135,754 48	104,863 27	134,819 84	105,797 91
	\$ 224,394 72	\$1,324,125 82	\$ 223,460 08	\$1,325,060 46

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
C Outstanding Imprest Account Cheques—				
Fisheries	277 44	1 50	7 65	283 59
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
D Contractors' Securities—Cash—Fisheries	20,760 15	24,228 89	16,769 11	13,300 37
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
E Unclaimed Cheques—Suspense—Fisheries ..	3,075 31	8 25	501 09	3,568 15
F Department of Fisheries—Suspense	1,359 18	11,882 36	12,588 41	2,065 23
	4,434 49	11,890 61	13,089 50	5,633 38
	<u>\$ 25,472 08</u>	<u>\$ 36,121 00</u>	<u>\$ 29,866 26</u>	<u>\$ 19,217 34</u>

A Section 10 (3) of the Fisheries Prices Support Act, c. 42, 1944-45 as amended, directs "There shall be kept by the Minister of Finance an account called the Fisheries Prices Support Account to which shall be charged all expenditures by the Board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds of sale of fisheries products, which proceeds shall be available in the Account to pay for further expenditures of the Board: Provided that the net operating profit of the Board in each fiscal year, as reflected in the said Account, shall be deposited to the credit of the Consolidated Revenue Fund, as revenue: and provided further that the net operating loss in any fiscal year may be recouped to the said Account from moneys appropriated by Parliament for the purpose".

The amount credited represents reimbursement of the net loss for the previous fiscal year of \$88,640.24 as provided through Vote 699.

The amount debited represents payments made in support of the 1950 production of Newfoundland shore-caught and Labrador salted codfish as detailed in the Appendix to this section.

The closing balance represents the net loss for the year ended March 31, 1952, and a Parliamentary Appropriation to recoup the account will be applied for in the fiscal year 1952-53.

B The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Fisheries Commission and the International Pacific Salmon Fisheries Commission. All accounts are paid in the first instance by Canada and monthly statements are rendered for the amounts recoverable from the United States. The closing balances represent outstanding billings.

C At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.

D Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to the contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1951-52 bonds so held in respect of the Department of Fisheries amounted to \$300.

E All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

F Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	13,838 43	11,660 74
Previous Years—Collectible	2,412 40	736 59
—Uncollectible	nil	39 56
	<u>\$ 16,250 83</u>	<u>\$ 12,436 89</u>

Items totalling \$39.56 were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951, and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list for each division contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each division contains the names of other salaried employees who received travelling expenses of \$500 or over.

It should be noted that the names of employees of the International Fisheries Commission (Halibut) and the International Pacific Salmon Fisheries Commission are not included in the following lists of departmental and Board employees, but are shown under the relevant votes, as the expenses of these Commissions are shared with the United States of America.

DEPARTMENT OF FISHERIES

Salaried employees receiving \$5,000 or over

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
Bates, S., Deputy Minister	\$ 13,500 00	\$ 3,766 27	McArthur, I. S.	8,220 00	811 00
Anderson, G. G.	5,260 00		(including terminable allowance, \$720)		
Atkinson, C. J.	5,100 00		Ozere, S. V.	7,200 00	2,763 14
Baker, L. E.	7,500 00	1,073 19	Pritchard, A. L.	7,500 00	1,298 25
Bradbury, L. S.	6,860 00		Rudge, F. W.	5,260 00	2,592 36
Campbell, B. A.	5,460 00	1,168 23	Rutherford, J. B.	6,300 00	679 90
Clark, G. R.	8,500 00	2,437 03	Sprules, W. M.	6,040 00	821 44
Clay, C. H.	5,460 00	1,171 14	Trachtenberg, S.	5,140 00	701 58
Dempsey, H. V.	5,560 00	989 04	Walters, P. W.	6,860 00	
Drover, G. M.	5,088 00		Warne, F.	5,420 00	
Fraser, E. D.	6,860 00	828 51	Watson, E. C.	5,320 00	
Frick, H. C.	5,140 00	504 70	(including terminable allowance, \$2,210)		
Harrison, F. A.	5,530 00	706 64	Whitmore, A. J.	7,360 00	1,038 25
Homans, R. E. S.	5,120 00	1,941 57	(including terminable allowance, \$500)		
Lamb, J. J.	5,540 00		Wilson, C. C.	5,140 00	602 63
Lewis, J. N.	5,780 00		Wooding, F. H.	5,220 00	
Logie, R. R.	5,000 00	1,071 06	Young, E. B.	5,100 00	
Lynch, H. A.	6,400 00	845 88			
MacDonald, H. C.	5,280 00				
MacKenzie, W. C.	5,780 00	2,232 30			

Other salaried employees who received travelling expenses of \$500 or over

	<u>Travelling expenses</u>		<u>Travelling expenses</u>		<u>Travelling expenses</u>
Ackerman, E.	\$ 760 35	Beaver, E. G.	817 75	Buchanan, J. P.	1,627 20
Adamson, G. M.	910 17	Bedford, E. I.	754 59	Bullerwell, G. M.	996 23
Allman, M. B.	605 37	Bell, M. B.	978 41	Burbridge, R. H.	1,083 48
Anderson, B. A.	703 24	Bennett, J.	711 24	Burgess, C. D.	943 35
Andrews, A.	901 66	Bishop, J.	598 05	Butler, J. M.	712 09
Apps, A. G.	538 31	Black, T. C.	949 70	Butler, R. L.	1,125 00
Armstrong, S. G.	730 55	Blundon, A.	1,019 90	Caissie, J. L. W.	1,108 23
Arsenault, J. W.	875 40	Boileau, F. A.	1,353 30	Campbell, N. W.	780 50
Arseneau, F. A.	733 85	Bond, R. M.	674 45	Canning, W. F.	696 63
Atkins, M.	1,247 48	Boudreau, G.	996 01	Carr, H. V.	817 65
Atkinson, K. B.	803 72	Bourgeois, J. A.	846 18	Catt, J.	796 93
Balcom, J. H.	1,168 91	Bourque, P. H.	922 57	Churchill, R. E.	1,224 68
Bannister, P. J.	570 68	Bowes, P. P.	674 73	Collette, T. C.	799 25
Barnes, B.	1,008 81	Brackett, D.	786 41	Collie, R. S.	714 29
Barnes, M.	1,256 01	Bradford, H. B.	547 13	Collins, J. F.	1,226 41
Barrett, R. O.	693 66	Bradley, W. J.	1,197 77	Colwell, D. R.	885 35
Barrie, C. G.	643 52	Breau, F. J.	817 54	Comeau, H. A.	1,048 34
Barry, J. A.	930 40	Breau, Z. J.	937 83	Comeau, J. F.	718 65
Bates, K. E.	614 89	Bright, O.	686 62	Comeau, J. M.	764 72
Batt, R. J.	590 70	Brownlee, W. J.	717 22	Connolly, F. A.	1,038 24
Beadnell, J. H.	1,226 12	Buchanan, D. R.	652 10	Connor, J. W.	692 59

	Travelling expenses		Travelling expenses		Travelling expenses
Conway, J.	553 46	Hunter, E. G.	1,053 16	Moran, J.	508 28
Curwin, W.	646 99	Jenkins, D. O.	944 47	Morgan, G. R.	1,367 50
Dalley, J. E.	1,535 55	Johnston, B. G.	1,091 30	Morphy, J. H.	684 02
Dane, H. G.	1,096 37	Johnston, L. C.	997 73	Morrison, C. D.	937 49
Darrach, L. D.	730 03	Jones, L.	805 12	Morrison, R. P.	1,425 86
Darrow, F. E.	1,024 47	Joslin, J. W.	984 25	Morrison, W. J.	892 11
Davidson, H. W.	545 68	Joudrey, G. H.	816 61	Moulton, F.	517 80
Davidson, J.	964 64	Joyce, C. F.	1,422 98	Mullan, M. W.	1,205 79
D'Entremont, B. L.	921 70	Kavanagh, F. G.	643 65	Mullins, A.	530 68
Doig, D. G.	583 23	Keating, P.	1,054 60	Murphy, A. J.	1,026 45
Donkin, R. E.	531 28	Keenan, D.	516 08	Murphy, A. R.	1,143 06
Doucette, J. G.	841 36	Kent, B. A.	924 94	Murphy, L. J.	873 79
Duffy, J. A.	915 42	Kieley, M.	922 82	Murphy, W. A.	2,141 37
Duggan, W. N.	745 43	Kuhn, H. C.	908 48	Murray, A. L.	805 20
Dyson, J. B.	1,241 54	Lake, J. O. L.	618 93	Murray, P. D.	911 45
Edgecombe, W.	948 14	Landry, L. J.	832 86	Neil, E.	602 01
Edgeworth, L.	905 72	Larabee, J. J.	610 47	Nichols, R.	520 41
Elliott, E. L.	779 64	Larabee, N. N.	790 50	Nordlund, H. A.	928 80
Elliott, W. K.	817 31	Larsen, F. M.	650 48	O'Grady, C.	796 99
England, L. A.	1,180 97	Latter, E. J.	615 72	Oliver, C. M.	616 26
Fahlman, R. A.	1,212 24	Laventure, H. A.	775 73	Olson, D.	691 41
Farrar, W.	841 75	Lavoie, C. R.	920 65	O'Neill, D.	504 64
Ferguson, M. A.	741 13	Lawrence, B. G.	764 40	Opsal, R. M.	683 16
Ferrier, W. M.	1,074 49	Lees, E. C. A.	1,683 87	O'Toole, J. M.	1,754 81
Filleul, P. E.	1,065 07	Levesque, A. D.	1,074 63	Outhouse, C. L.	829 89
Fitzgerald, A. P.	583 04	Linton, O. M.	999 20	Palmer, C. R.	905 30
Floury, J. B.	1,056 05	Lockman, J. F.	766 12	Parks, G. F.	1,067 65
Found, H. R.	1,098 98	Lockwood, D.	1,073 72	Patten, G.	579 76
Fox, R. L.	760 27	Long, R. G.	605 70	Penton, A.	642 93
Fralick, A. W.	1,122 63	Losier, J. J.	665 06	Perry, J. R.	807 95
Fraser, M. P.	824 43	MacDonald, A.	1,115 62	Peters, J. B.	557 07
Frigault, A.	763 62	MacDonald, C. B.	1,109 82		1,033 25*
Frigault, A. J.	502 25	MacDonald, D. J.	528 61	Petersen, C. B.	549 27
Fullerton, W. A.	815 45	MacDonald, H. W.	783 00	Pettis, D. M.	593 45
Geldart, J. H.	697 26	MacDonald, M. A.	1,111 00	Pierce, W. E.	786 15
Gelley, L. J.	642 45	MacDuff, J. A.	991 45	Piercey, H. M.	647 12
Giles, E. G.	993 30	MacEachern, N.	512 56	Pilgrim, W. H.	803 24
Gilmore, J. F.	539 69	MacEwan, C.	736 40	Pothier, H. H.	586 37
Goodman, L. C.	557 24	MacEwen, G. F.	573 94	Power, E. L.	567 55
Gordon, W. G.	862 92	MacInnis, C. J.	1,017 34	Proskie, J.	694 76
Gosselin, R.	2,490 99	MacInnis, J. G.	897 84	Pushie, E. C.	950 60
Gow, G. F.	934 97	MacLeod, H. W.	1,348 69	Racey, R. S.	584 23
Grainger, H. V.	713 81	MacLeod, J. A.	1,856 99	Rendell, G.	615 74
Grant, G. L.	2,056 92	MacLeod, R. S.	824 99	Reynolds, A.	716 50
Grey, G. W.	707 02	MacMillan, H. D.	609 74	Rigby, O. A.	1,242 10
Guignard, C.	765 57	MacNeil, D. T.	1,112 38	Ripley, L. C.	825 34
Hamilton, L.	1,351 53	Maguet, V.	1,835 75	Roberts, W. W.	1,374 26
Hamilton, L. P.	688 95	Mallory, R. R.	544 45	Robertson, E. S.	1,340 13
Hanlon, T. A.	747 35	Manning, C. L.	850 04	Robichaud, A. A.	591 29
Harris, W. G.	836 70	Manson, M. M.	874 39	Rogers, R. G.	1,257 55
Harvey, T. G.	634 37	Manuel, M. M.	1,637 64	Romkey, A. L.	618 85
Hawkins, D. L.	916 16	Martin, P. C.	1,200 31	Ross, D. M.	621 69
Hawley, J. B.	1,244 74	Mattinson, H. F.	516 62	Ross, J. R.	752 30
Hawthorne, J. W.	522 21	McAulay, W.	746 62	Russell, E.	667 46
Henneberry, J. P.	1,424 68	McAvoy, J. F.	1,099 81	Rutherford, O. B.	1,171 08
Hiscock, A.	844 65	McCarey, E. A.	1,266 24	Sampson, R. F.	521 54
Hitechock, J. H.	1,068 55	McIndoe, R. G.	694 82	Savoie, R.	1,177 83
Holland, J. D. C.	950 23	McIvor, W. G.	848 92	Scargill, C. O.	675 00
Hollis, C. C.	947 30	McKay, J. M.	513 75	Schnepper, F.	654 75
Holmes, D. F.	1,038 82	McKercher, H. M.	506 81	Scott, J. L.	774 66
Homans, S. J.	669 40	McLellan, P. A.	885 97	Scott, W. R.	1,079 16
Horne, D. C.	729 18	McNeil, R. J.	715 79	Sears, B.	968 39
Horne, E. A.	583 30	McPherson, J.	895 49	Semchuk, J. W.	681 10
Humphries, W. P.	629 38	Meagher, J. M.	648 45	Schaughnessy, F. C.	610 65*
Hunter, B.	1,500 82	Messer, K. C.	1,572 09	Shaw, J. C.	947 43

	Travelling expenses		Travelling expenses		Travelling expenses
Shaw, R. F.	516 42	Tait, J. F.	720 43	Vaughan, J. B.	1,073 63
Sherman, A. A.	800 21	Taylor, R. S.	940 66	Vigneault, I. J.	1,047 37
Sinclair, P.	1,072 55	Taylor, T.	1,116 66	Walters, A. M.	827 84
Smith, G. W.	1,032 95	Terrio, A. E.	698 79	Watkins, F.	543 34
Smith, H. V. E.	577 74	Terris, G.	654 80	Watson, F.	940 42
Smith, P. W.	1,026 06	Terry, R. E.	618 60	Watton, A. W.	1,446 60
Smith, W. T.	1,364 21	Thibault, J. H.	2,293 32	Watts, R. W.	755 75
Sollows, C. R.	899 32	Thibodeau, R. J.	764 50	Watts, W.	669 38
Sollows, G. C.	1,240 55	Thomas, C. R.	858 92	White, J. R. D.	594 25
Spencer, S.	575 89	Thompson, D. L.	663 96	Whitmore, V. B.	500 17
Sponagle, C.	545 77	Thompson, J. D.	769 31	Whitney, C. R.	1,061 54
Stacey, D. L.	1,122 65	Tierney, L. F.	1,649 20	Whitty, G. J.	986 25
Stephen, J. E.	846 68	Tingley, F. A.	949 49	Wilkie, A. K.	818 55
Stewart, D. M.	721 27	Touchings, A. J.	1,630 28	Williams, A. B.	986 29
Summers, J. A.	576 10*	Tulk, S.	624 50	Willis, W.	761 48
Swaine, F.	785 91	Turbide, A.	879 50	Wilson, G. A. C.	918 81
Swanburg, K. B.	2,156 57	Tuytens, J. P.	531 75	Wiseman, H.	1,154 43

*Removal expenses.

FISHERIES RESEARCH BOARD

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beatty, S. A.	\$ 7,600 00	\$ 2,010 08	MacCallum, W. A.	5,000 00	
Blair, A. A.	6,050 00		Martin, W. R.	5,150 00	
Carter, N. M.	7,350 00	1,414 42	Medcoff, J. C.	5,600 00	901 72
Castell, C. H.	5,800 00		Nadeau, A.	5,800 00	1,955 60
Doan, K. H.	5,800 00	810 09	Neave, F.	6,450 00	
Dugal, L. C.	5,300 00		Needler, A. W. H.	7,600 00	2,970 95
Dyer, W. J.	5,150 00		Ricker, W. E.	7,000 00	1,445 34
Elson, P. F.	5,150 00		Smith, M. W.	5,800 00	
Foerster, R. E.	7,000 00	864 02	Sutherland, D. H.	7,080 00	
Foley, M. A.	5,150 00	{ 741 26	Tarr, H. L. A.	6,050 00	863 20
		{ 1,275 86*	Templeman, R. W.	7,600 00	1,053 19
Fougere, H.	5,450 00	692 09	Tibbo, S. N.	5,150 00	848 70
Hachey, H. B.	6,650 00	907 46	Tully, J. P.	6,250 00	622 58
Hart, J. L.	7,100 00	3,560 82	Vandenheuvel, F. A.	5,300 00	
Huntsman, A. G.	7,350 00	1,276 95	Wilder, D. G.	5,800 00	
Kennedy, W. A.	5,000 00		Wilson, H. A.	5,600 00	1,457 32
Kerswill, C. J.	6,950 00	1,049 23	Wood, A. L.	5,300 00	618 06
(including special allowance, \$1,500)			Young, O. C.	8,750 00	1,621 69
Lauzier, L. M.	5,150 00		(including special allowance, \$1,500)		
Leim, A. H.	6,650 00				

*Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Angevine, W. C. ...	\$ 573 46	Fraser, M. F.	851 72	Murray, R. C.	758 88
Aro, K. V.	543 05	Godfrey, H.	926 35	Petite, C. E.	673 93
Bilton, T. H.	660 30	Graves, P.	613 51	Pike, G. C.	538 14
Black, W. F.	669 76	Jones, I. M.	685 27	Reid, J. C.	770 64
Butler, T. H.	628 14	Kervin, L. G.	524 65	Saunders, J. W.	530 83
Chatwin, B. M.	1,628 67	Larkman, J. H.	672 59	Smith, G. F. M.	713 59
Chiasson, L. P.	633 97	Lawrie, A. H.	620 45	Stevenson, J. C.	575 95
Cluett, L. N.	919 78	MacKenzie, B. A. ..	848 11	Swain, L. A.	638 22
Coates, H. W.	873 96	MacKenzie, R. A. ..	695 37	Taylor, F. H. C.	1,437 87
Cowan, A. P.	590 58	MacLean, W.	900 62	Walsh, U. J.	1,037 79
Davidson, V. M.	700 39	MacPhail, J. S.	1,081 16	Wheaton, R. R.	685 75
Day, L. R.	1,030 55	McCracken, F. D. ..	1,105 69	White, H. C.	1,066 34
Fisher, H. D.	1,004 98	Millar, G. S.	749 80	Wolfgang, R. W.	551 96
Fitzgerald, D. N. ...	1,077 07	Milne, D. J.	800 19	Yorkston, W. W.	511 55

FISHERIES PRICES SUPPORT BOARD

Salaried employees receiving \$5,000 or over

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
Hopson, G. E.	\$ 5,530 00	\$ 821 39	Popper, F. E.	5,460 00	656 41
McInerney, B. P.	6,660 00		Ransom, H. C. L.	6,560 00	

Other salaried employees who received travelling expenses of \$500 or over

	<u>Travelling expenses</u>		<u>Travelling expenses</u>
Gordon, H. S.	\$ 1,548 94	MacPherson, W. J.	1,882 02

NEWFOUNDLAND FISHERIES BOARD

Salaried employees receiving \$5,000 or over

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
Bradley, H. R.	\$ 6,500 00		Osmond, K. F.	6,156 00	
Gushue, R.	15,000 00	\$ 1,490 62	(including termin- able allowance, \$1,326)		
(including allowance, \$7,000)					

Suppliers and Contractors receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

B.C. Marine Engineers and Shipbuilders Limited, Vancouver, \$22,585.50; British American Oil Co. Ltd., \$23,019.64; British Columbia Packers Ltd., Vancouver, \$25,803.50; Government of Canada—Department of National Defence, \$12,077.47; Department of National Revenue, \$479,455.26; Post Office Department, \$12,940.35; Department of Public Printing and Stationery, \$94,457.54; Canada Packers Limited, \$25,884.44; Canadian National Railways, \$17,584.86; Canadian National Telegraphs, \$13,420.64; Canadian Pacific Railway Co., \$12,429.83; Clayton Construction Co. Ltd., St. John's, \$14,845.91; East End Stores Ltd., St. John's, \$12,087.92; Fishermen's Loan Board of New Brunswick, \$14,236.20; Fishermen's Loan Board of Nova Scotia \$66,728.60; Fishermen's Loan Board of Prince Edward Island, \$29,756.10; Fouke Fur Co., St. Louis, Mo., U.S.A., \$183,736.18; Gordon Hemeon, Lockeport, N.S., \$13,397.06; Imperial Oil Ltd., \$134,177.43; Irving Oil Co. Ltd., Saint John, N.B., \$10,976.09; Martin-Schnauffer Ltd., Toronto, \$63,372.00; McLean's Shipyard, Prince Rupert, B.C., \$14,248.04; Newfoundland Associated Fish Exporters Limited, St. John's, \$405,148.18; Newfoundland Shipyard Limited, St. John's, \$15,911.92; Pictou Foundry and Machine Company Limited, Pictou, N.S., \$10,441.73; Queen Charlotte Airlines Ltd., Vancouver, \$48,620.84; Scott Clothing Co., Ltd., Longueuil, Que., \$11,609.18; Shelburne Shipbuilders Limited, Shelburne, N.S., \$39,373.07; Shell Oil Co. of Canada Ltd., \$18,701.07; Simson-Maxwell Limited, Vancouver, \$22,818.06; Stange-Holand Construction Co., Vancouver, \$42,501.55; Star Shipyard (Mercer's) Limited, New Westminster, B.C., \$14,070.62; Sterling Shipyard Limited, Vancouver, \$13,400.71; Stewart, Bowman, MacPherson Limited, Vancouver, \$20,480.99; Stright-MacKay Limited, Pictou, N.S., \$10,731.42; University of Toronto Press, Toronto, \$10,838.40.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	4,750,627 00	4,517,002 93	3,956,440 60
(2) Civilian Allowances	35,910 00	27,212 98	29,357 59
(4) Professional and Special Services	30,695 00	16,656 24	33,181 61
(5) Travelling and Removal Expenses	605,417 00	533,513 40	575,933 75
(6) Freight, Express and Cartage	37,540 00	25,129 62	22,197 27
(7) Postage	22,930 00	14,020 64	16,076 60
(8) Telephones, Telegrams and other Communication Services	71,515 00	68,462 56	79,595 87
(9) Printing of Departmental Reports and Other Publications..	79,340 00	35,468 60	73,588 76
(10) Films, Displays, Broadcasting, Advertising, etc.	65,720 00	37,721 39	37,477 10
(11) Office Stationery, Supplies, Equipment and Furnishings ..	98,129 00	89,095 58	75,044 91
(12) Materials and Supplies	836,374 00	682,029 07	652,020 82
Buildings and Works, including Land—			
(13) Acquisition and Construction	609,545 00	399,273 01	507,433 46
(14) Repairs and Upkeep	140,065 00	115,197 81	68,278 91
(15) Rentals	9,029 00	5,081 78	9,255 07
Equipment—			
(16) Acquisition and Construction	437,606 00	304,169 60	501,267 38
(17) Repairs and Upkeep	270,225 00	258,241 80	225,194 14
(18) Rentals	187,773 00	155,444 03	160,330 38
(19) Municipal and Public Utility Services	29,071 00	26,051 17	11,106 27
(20) Grants, Subsidies, etc. Not included Elsewhere	542,138 15	469,676 76	1,167,074 25
(21) Pensions, Superannuation and other Benefits	13,169 32	8,676 13	8,574 35
(22) All other Expenditures—			
Processing of Fur Sealskins	800,000 00	786,079 35	549,984 39
Sundries	236,712 00	158,820 77	205,050 41
	1,036,712 00	944,900 12	755,034 80
Total	\$9,909,530 47	\$8,733,025 22	\$8,964,463 79

Appendix

FISHERIES PRICES SUPPORT BOARD

Statement of Operations for the year ended March 31, 1952

Labrador Salted Codfish Support Program (1950 Production)

A	Deficiency payments under price guarantee	405,148 18	
B	Additional deficiency payments to producers of semi-dry cure	42,391 18	

447,539 36

Newfoundland Shore-caught Salted Codfish Support Program (1950 Production)

C	Deficiency payments to producers		771,723 19
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771,723 19

Net loss for the year

\$1,219,262 55

A The Government authorized the Board to guarantee advances by merchants to fishermen of \$7 per quintal. The merchants agreed to process this fish for market at cost and the Government undertook to reimburse the merchants for any loss sustained in marketing their production.

The net loss on 141,260 quintals of fish handled on this basis was \$405,148.18. P.C. 2456, May 16, 1951 as amended by P.C. 669, February 4, 1952 authorized the conditions under which this amount was paid. Payment was made to Newfoundland Associated Fish Exporters Limited, selling agent on behalf of the Government.

B At the end of the marketing season an additional payment to fishermen of 85 cents per quintal was made on the fish which had been delivered as semi-dry cured. This was authorized under P.C. 5057, September 26, 1951 and payments on 49,873 quintals amounted to \$42,391.18.

C P.C. 5056, September 26, 1951, authorized a deficiency payment to Newfoundland fishermen of \$1.30 per quintal of sales of the 1950 production of shore-caught salted codfish. As at March 31, 1952, 15,936 individual deficiency payments totalling \$771,723.19 had been made on 593,642 quintals of shore-caught fish and a relatively small number of additional claims were also under consideration.

1951-52
PUBLIC ACCOUNTS

PART II
H

GOVERNOR GENERAL
AND LIEUTENANT-GOVERNORS

Details of
EXPENDITURES

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
H-2	Stat.	The Governor General's salary.....	44,498 27	44,498 27	48,666 66
II-2	Stat.	*Salaries of the Lieutenant-Governors.....	90,552 42	90,552 42	91,000 00
II-2	Stat.	Salary of the Secretary to the Governor General	2,400 00	2,400 00	2,400 00
II-3	168	*Office of the Secretary to the Governor General	114,597 00	104,901 43	102,172 19
II-3	658	*Annual expense allowances to the Lieutenant-Governors.....	21,500 00	18,761 65	
H-4		Transfers from Vote 128, Miscellaneous minor and unforeseen expenses (Department of Finance).....	14,000 00	14,000 00	
Total.....			\$ 287,547 69	\$ 275,113 77	\$ 244,238 85

* Complete title is shown in the following details.

The Governor General's Salary, Governor General's Act, c. 85, R.S..... (1) \$ 44,498 27

The above amount was paid to: His Excellency Viscount Alexander of Tunis, for the period April 1, 1951 to January 28, 1952, \$40,163.03; His Excellency The Right Honourable Vincent Massey, for the period February 28 to March 31, 1952, \$4,335.24.

Salaries of the Lieutenant-Governors, Salaries Act, c. 182, R.S., as amended..... (1) \$ 90,552 42

Payments were made as follows:

Name	Lieutenant-Governor of the Province of:	Amount
The Hon. Sir Leonard Cecil Outerbridge	Newfoundland	9 000 00
The Hon. John A. D. McCurdy	Nova Scotia	9 000 00
The Hon. T. W. L. Prowse	Prince Edward Island	8 000 00
The Hon. D. L. MacLaren	New Brunswick	9 000 00
The Hon. Gaspard Fauteux	Quebec	10 000 00
The Hon. Ray Lawson (Apr. 1 to Feb. 17).....	Ontario	8 821 80
The Hon. Louis O. Breithaupt (Feb. 18 to Mar. 31)..	Ontario	1 178 20
The Hon. Roland F. McWilliams	Manitoba	9 000 00
The Hon. John M. Uhrich (Apr. 1 to June 15).....	Saskatchewan	1 875 00
The Hon. W. J. Patterson (July 4 to Mar. 31).....	Saskatchewan	6 677 42
The Hon. John J. Bowlen	Alberta	9 000 00
The Hon. Clarence Wallace	British Columbia	9 000 00
		\$90,552 42

Salary of the Secretary to the Governor General, Salaries Act, c. 182, R.S..... (1) \$ 2,400 00

Payment was made to H. F. G. Letson.

Vote 168 Office of the Secretary to the Governor General, including the salary of the Secretary to the Governor General at \$7,600 additional to salary authorized by Chap. 182, R.S.C., 1927

		Estimates	Allotments	Expenditures
A	Salaries	(1) 41,597 00	43,597 00	43,235 48
	Allowances	(2) 50,000 00	50,000 00	48,626 37
	Travelling Expenses	(5) 2,800 00	2,800 00	2,116 21
	Postage	(7) 1,500 00	1,500 00	722 29
	Telephones and Telegrams	(8) 2,200 00	3,700 00	3,035 93
	Press Announcements	(10) 300 00	300 00	137 60
	Office Stationery, Supplies and Equipment	(11) 8,000 00	8,000 00	4,293 29
	Orderlies' Uniforms	(12) 800 00	800 00	103 35
	Sundries	(22) 7,400 00	3,900 00	2,630 91
		<u>\$ 114,597 00</u>	<u>\$ 114,597 00</u>	<u>\$ 104,901 43</u>

A list of those who were receiving salaries at annual rates of \$5,000 or over on March 31, 1952 follows:
H. F. G. Letson, Secretary to the Governor General, \$10,000, (including \$2,400 charged to the above statutory appropriation); J. F. Delaute, \$6,860. Aides-de-Camp were paid \$4,086.29.

A Travelling allowances at the rate of \$50,000 per annum, under the provisions of P.C. 40/1803 of July 10, 1914, were paid from this allotment to: His Excellency Viscount Alexander of Tunis, April 1, 1951 to February 17, 1952, \$44,093.40; His Excellency The Right Honourable Vincent Massey, February 28 to March 31, 1952, \$4,532.97.

Vote 658 To authorize, effective from January 1, 1952, and provide for annual expense allowances to the Lieutenant-Governors of the provinces of Canada, to reimburse them for costs of travelling and hospitality incurred in the exercise of their duties, up to amounts of not less than \$5,000 and not more than \$12,000 per annum in the case of any Lieutenant-Governor and within those limits not more than an amount of \$5,000 per annum plus \$1,000 per annum for each 100,000 or fraction thereof by which the population of the province at the last decennial census exceeded 500,000.....

21,500 00

Expenditures..... (2) \$ 18,761 65

Payments were made as follows:

Name	Lieutenant-Governor of the Province of:	Amount
The Hon. Sir Leonard Cecil Outerbridge	Newfoundland	1,250 00
The Hon. John A. D. McCurdy	Nova Scotia	1,270 00
The Hon. T. W. L. Prowse	Prince Edward Island	1,250 00
The Hon. D. L. MacLaren	New Brunswick	1,500 00
The Hon. Gaspard Fauteux	Quebec	3,000 00
The Hon. Ray Lawson (Jan. 1 to Feb. 17).....	Ontario	1,020 25
The Hon. Louis O. Breithaupt (Feb. 18 to Mar. 31).	Ontario	1,221 40
The Hon. Roland F. McWilliams	Manitoba	2,000 00
The Hon. W. J. Patterson	Saskatchewan	750 00
The Hon. John J. Bowlen	Alberta	2,500 00
The Hon. Clarence Wallace	British Columbia	3,000 00
		<u>\$ 18,761 65</u>

Transfers from Vote 128, Miscellaneous minor and unforeseen expenses (Department of Finance)	14,000 00
Expenditures	(22) \$ 14,000 00

Details of expenditures follow:

	<u>Authority</u>	<u>Amount</u>
T.B. 421977, January 29, 1952.....		6,500 00
This transfer represented a grant to Viscount Alexander under authority of P.C. 559, January 29, 1952, to cover extraordinary expenses relating to his staff and household due to the termination of his period of office.		
T.B. 422456, February 7, 1952.....		7,500 00
This transfer represented an advance to provide for expenses incurred by Viscount Alexander, his personal and household staff in returning to the United Kingdom with respect to which an accounting will be made in the fiscal year 1952-53.		
		<u>\$ 14,000 00</u>

Statement of Expenditures by Standard Objects

	<u>Estimates 1951-52</u>	<u>Expenditures 1951-52</u>	<u>Expenditures 1950-51</u>
(1) Civil Salaries and Wages.....	179,047 69	180,686 17	182,012 11
(2) Civilian Allowances	71,500 00	67,388 02	50,000 00
(5) Travelling and Removal Expenses	2,800 00	2,116 21	5,422 16
(7) Postage	1,500 00	722 29	808 28
(8) Telephones, Telegrams and other Communication Services..	2,200 00	3,035 93	1,676 11
(10) Films, Displays, Broadcasting, Advertising, etc.....	300 00	137 60	128 00
(11) Office Stationery, Supplies, Equipment and Furnishings....	8,000 00	4,293 29	2,748 44
(12) Materials and Supplies	800 00	103 35	620 19
(22) All other Expenditures.....	21,400 00	16,630 91	823 56
Total	<u>\$ 287,547 69</u>	<u>\$ 275,113 77</u>	<u>\$ 244,238 85</u>

1951-52
PUBLIC ACCOUNTS

PART II
I

DEPARTMENT OF INSURANCE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF INSURANCE

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
I-2	169	Departmental Administration.....	377,445 00	377,251 85	343,714 95
I-3	170	Expenses of work in the interests of Fire Preven- tion.....	38,928 00	26,083 94	25,025 82
Total.....			\$ 416,373 00	\$ 403,335 79	\$ 368,740 77

Vote 169 Departmental Administration

		Estimates	Allotments	Expenditures
	Salaries	(1) 295,945 00	293,220 03	293,220 03
	Valuation of Securities	(4) 3,500 00	3,500 00	3,500 00
A	Travelling Expenses	(5) 17,500 00	17,150 00	17,060 93
	Freight, Express and Cartage	(6) 100 00	100 00	76 83
	Postage	(7) 215 00	230 02	218 00
	Telephones and Telegrams	(8) 600 00	634 98	634 98
B	Printing of Departmental Reports and Other Publications	(9) 46,000 00	52,682 17	52,682 17
B	Office Stationery, Supplies and Equipment	(11) 13,000 00	9,171 22	9,168 33
	Sundries	(22) 585 00	756 58	690 58
		\$ 377,445 00	\$ 377,445 00	\$ 377,251 85

This vote was provided for the cost of supervision and inspection of Canadian, British and foreign insurance companies, and the administration and enforcement of the Canadian and British Insurance Companies and Foreign Insurance Companies Acts; the administration of the Loan Companies, Trust Companies and Small Loans Acts, and the superintendence and examination of companies operating thereunder; the administration of the Civil Service Insurance Act; and the collection of insurance, loan, trust and small loans companies superintendence assessments and of excise taxes on insurance written in Canada or placed with unregistered companies.

A list of those who were receiving salaries at annual rates of \$5,000 or over as at March 31, 1952 follows: R. W. Warwick, Superintendent of Insurance, \$10,000; C. R. Brereton, \$8,000; G. C. Gardner, \$5,540; R. Humphrys, \$8,500; A. D. Jamieson, \$7,200; H. G. Johnston, \$5,780; K. R. MacGregor, \$10,000; W. R. McDonald, \$7,200; K. M. McIlraith, \$7,500; G. L. Palmer, \$5,580; J. R. E. Patterson, \$7,200; C. A. Ranson, \$7,200; A. G. Robertson, \$6,220; A. E. Roffey, \$5,780; H. W. Stinson, \$6,220; F. Stokes, \$5,980; A. D. Watson, \$8,000.

A Travelling expenses of \$500 or over were paid to: P. M. Abel, \$1,005.03; C. R. Brereton, \$931.10; A. D. Jamieson, \$1,335.24; H. P. Keay, \$702.71; N. R. B. King, \$1,523.18; S. Kuryliw, \$1,083.88; G. D. Linklater, \$1,423.13; K. R. MacGregor, \$864.61; W. R. McDonald, \$1,157.91; E. G. A. Palmer, \$725.15; D. E. Patterson, \$561.33; C. A. Ranson, \$507.10; A. G. Robertson, \$913.21; A. E. Roffey, \$1,472.04; H. W. Stinson, \$874.54.

B Payments were made to the Department of Public Printing and Stationery.

Vote 170 Expenses of work in the interests of Fire Prevention

		Estimates	Allotments	Expenditures
	Salaries	(1) 9,828 00	10,328 00	10,055 32
	Professional and Special Services	(4) 5,000 00	2,000 00	1,468 31
A	Travelling Expenses	(5) 4,000 00	3,500 00	2,127 60
	Freight, Express and Cartage	(6) 150 00	650 00	295 61
	Postage	(7) 10 00	10 00	
	Telephones and Telegrams	(8) 140 00	640 00	453 87
	Printing of Report of Fire Losses and Other Publications	(9) 5,900 00	5,900 00	170 63
	Fire Prevention Films and Advertising	(10) 8,250 00	9,750 00	9,268 14
	Office Stationery, Supplies and Equipment	(11) 3,500 00	3,500 00	1,188 83
	Membership Fees and Trophy	(20) 250 00	750 00	371 09
	Sundries	(22) 1,900 00	1,900 00	684 54
		<u>\$ 38,928 00</u>	<u>\$ 38,928 00</u>	<u>\$ 26,083 94</u>

This vote was provided for administrative expenses and for the preparation and distribution of educational literature in connection with fire prevention work in Canada.

As at March 31, 1952, C. A. Thomson, Dominion Fire Commissioner, was receiving a salary of \$7,800 per annum.

A Travelling expenses of \$500 or over were paid to the following: H. M. Armstrong, \$640.19; C. A. Thomson, \$1,220.12.

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
Tax Revenue:		
A Tax on Insurance Premiums	4,752,918 65	4,228,254 71
Non-Tax Revenue:		
B Proceeds from Sales	12 50	8 08
C Services and Service Fees	345,066 18	286,365 18
D Miscellaneous	30	28
Total Ordinary	<u>\$5,097,997 63</u>	<u>\$4,514,628 25</u>

Details

Ordinary Revenue—

Tax Revenue:

A Insurance Companies—Tax on Premiums 4,752,918 65

Part III of the Excise Tax Act, c. 179, R.S. as amended, levied a tax on net insurance premiums received by companies authorized under the laws of Canada or any province thereof, of (a) 2 per cent on net premiums of companies, other than an association of persons formed on the plan known as Lloyds or an exchange; (b) 3 per cent on net premiums received by every association of persons formed on the plan known as Lloyds and by every exchange. The tax does not apply to marine insurance. Under the same authority, a tax of 10 per cent was levied on net premiums paid by any resident of Canada for insurance on property with companies not authorized under the laws of Canada or any province thereof. For the fiscal year 1951-52, taxes on premiums of licensed companies amounted to \$4,732,177.50 and taxes on insurance carried with unauthorized companies to \$20,741.15.

Non-Tax Revenue:	
B Proceeds from Sales: Direct sale of publications	12 50
C Services and Service Fees:	
Assessments on:	
Insurance Companies	325,848 94
Loan Companies	5,028 16
Trust Companies	6,780 92
Small Loans Companies and money lenders	5,568 16

Total (revenue from assessments)	343,226 18
--	------------

Under the provisions of the Department of Insurance Act, c. 45, 1932, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, c. 46, 1932, the Foreign Insurance Companies Act, c. 47, 1932, the Loan Companies Act, c. 28, R.S., the Trust Companies Act, c. 29, R.S., the Small Loans Act, c. 23, 1930, and amendments, is assessed against the companies transacting business thereunder, in the proportion which the net premiums in Canada or income of each bears to the total amount of such premiums or income received during the preceding calendar year.

The amount assessed is determined as follows:

1950-51

Expenditures	343,714 95
Estimated rent, char services, lighting and sundries charged to Department of Public Works, Vote 337	17,746 80
Proportionate share of cost of maintaining custody of securities and of Government contributions to Superannuation and Unemployment Insurance Funds, as determined by the Department of Finance	37,945 07
Total Expenditures	399,406 82

Less:

Salaries on account of Civil Service Insurance administration, etc.	20,287 86
Work done for other Departments, estimated	35,000 00
Revenue from sale of publications by Department of Public Printing and Stationery	180 50
Net penalties received	712 28
	56,180 64

Total to be assessed	\$ 343,226 18
----------------------------	---------------

Net penalties collected during the year	1,840 00
---	----------

345,066 18

Gross penalties amounting to \$4,150 were received during 1951-52 from companies which did not file business statements within the time limit imposed under the terms of the Act. Rebates totalling \$2,310 were subsequently authorized by the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, c. 27, 1931, resulting in the net figure of \$1,840.

D Miscellaneous	30
Total Ordinary	\$5,097,997 63

Certified correct.

R. W. WARWICK,
Superintendent of Insurance.

OPEN ACCOUNTS

NOTE.—Title in heavy type and sub-title below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	<u>Cr. Balance</u> <u>Mar. 31, 1951</u>	<u>Debit</u>	<u>Credit</u>	<u>Cr. Balance</u> <u>Mar. 31, 1952</u>
Insurance, Pension and Guaranty Accounts				
<i>Insurance and Guaranty Funds—</i>				
Insurance Fund—Civil Service	\$ 25,198,804 56	\$ 639,356 13	\$ 2,151,334 33	\$ 26,710,782 76

The balance at the credit of the Fund increased by \$1,511,978.20. Credits included premiums, \$639,227.34, and interest at the rate of 6 per cent per annum amounting to \$1,510,006.75 which was charged to Interest on Public Debt. Debits included payments of death benefits in cash and instalments, \$566,305.65, and cash surrender values of \$70,950.24.

Comparative Statement of Accounts Receivable

	<u>March 31,</u> <u>1952</u>	<u>March 31,</u> <u>1951</u>
Previous Years—Uncollectible	nil	\$ 365 28

Items represented by the above amount were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

Statement of Expenditures by Standard Objects

	<u>Estimates</u> <u>1951-52</u>	<u>Expenditures</u> <u>1951-52</u>	<u>Expenditures</u> <u>1950-51</u>
(1) Civil Salaries and Wages	305,773 00	303,275 35	267,128 43
(4) Professional and Special Services	8,500 00	4,968 31	6,911 82
(5) Travelling and Removal Expenses	21,500 00	19,188 53	15,122 20
(6) Freight, Express and Cartage	250 00	372 44	294 20
(7) Postage	225 00	218 00	150 00
(8) Telephones, Telegrams and other Communication Services	740 00	1,088 85	1,033 07
(9) Printing of Departmental Reports and Other Publications	51,900 00	52,852 80	59,389 76
(10) Films, Displays, Broadcasting, Advertising, etc.	8,250 00	9,208 14	279 35
(11) Office Stationery, Supplies, Equipment and Furnishings ..	16,500 00	10,337 16	17,458 67
(20) Grants, Subsidies, etc., Not included Elsewhere	250 00	371 09	269 79
(22) All other Expenditures	2,485 00	1,375 12	703 48
Total	\$ 416,373 00	\$ 403,335 79	\$ 368,740 77

1951-52
PUBLIC ACCOUNTS

PART II
J

DEPARTMENT OF JUSTICE
(including the Office of the Commissioner of Penitentiaries)

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF JUSTICE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page J-10, Open Accounts on page J-11 and Expenditures by Standard Objects on page J-12.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
J-3	Stat.	Minister of Justice—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A—DEPARTMENT					
J-3	171 } 701 } 589 }	Departmental Administration.....	314,399 00	310,272 49	257,301 26
J-3	172	*Remission Service.....	119,331 00	103,120 63	95,116 26
J-4	173	Administration of Justice— Miscellaneous Expenditure, including expenses of litigated matters.....	25,000 00	21,217 38	25,381 39
J-4	Stat.	Attendance, Judicial Committee of the Privy Council.....	3,000 00	3,000 00	3,000 00
J-4	Stat.	Supreme Court of Canada— Judges' Salaries.....	184,999 32	184,999 32	184,999 32
J-6	174 } 702 }	Administration.....	154,699 00	151,412 85	128,273 03
J-4	Stat.	Exchequer Court of Canada— Judges' Salaries, including District Judges in Admiralty and travelling allowances.....	72,918 62	72,918 62	58,906 56
J-7	175 } 590 }	Administration.....	86,294 00	84,927 57	73,993 45
J-4	Stat.	Yukon Territorial Court— Judge's Salary and travelling allowance.....	14,034 67	14,034 67	7,913 01
J-7	176	Administration.....	12,050 00	8,387 67	9,852 87
Other Courts—					
J-4	Stat.	Judges' Salaries and travelling allowances....	3,290,497 65	3,290,497 65	2,813,108 91
J-7	177	Payments of gratuities to the widows or other dependents of judges who die while in office..	15,000 00	12,533 33	13,555 55
J-8	178	Combines Investigation Branch.....	248,060 00	205,793 62	221,134 47
J-8	179	Bankruptcy Act Administration.....	38,678 00	36,323 59	30,869 10
PENSIONS AND OTHER BENEFITS					
J-9	Stat.	Pensions under the Judges Act.....	486,495 31	486,495 31	563,927 34
GENERAL					
J-9	180 } 703 }	To provide for the Revision, Classification and Consolidation of the Public General Statutes of Canada.....	257,500 00	68,697 51	74,612 88
J-9	181 } 704 }	To provide for the Revision of the Criminal Code.....	52,725 00	28,828 72	22,772 92
J-10		Transfers from Vote 128, Miscellaneous minor and unforeseen expenses (Department of Finance).....	7,100 00	7,100 00	7,328 09
Expenditures: from Appropriations not required for 1951-52.....					4,528 98
Total.....			\$ 5,394,781 57	\$ 5,102,560 93	\$ 4,608,575 39

* Complete title is shown in the following details.

Salary of Minister, Hon. S. S. Garson, Salaries Act, c. 24, 1944.....	(1)	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	(2)	\$	2,000 00

Hon. S. S. Garson received travelling expenses of \$1,178.96, which were charged to Vote 171.

A—DEPARTMENT

Votes 171, 701 and 589 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	254,899 00	254,899 00	254,899 00
Allotted from Vote 131, Salaries, etc.....	27,000 00	27,000 00	25,857 59
	(1) 281,899 00	281,899 00	280,756 59
Allowances	(2) 600 00	600 00	600 00
Travelling Expenses	(5) 4,500 00	5,600 00	4,799 65
Freight, Express and Cartage	(6) 100 00	100 00	25 56
Postage	(7) 300 00	1,000 00	1,000 00
Telephones and Telegrams	(8) 6,000 00	5,700 00	5,378 22
Printing of Departmental Reports and Other Publications..	(9) 2,000 00	700 00	414 21
Publication of Canadian Constitutional Decisions of the Privy Council for the Years 1867 to 1952.....	(9) 6,000 00	6,000 00	6,000 00
Office Stationery, Supplies and Equipment	(11) 12,000 00	12,000 00	10,652 53
Sundries	(22) 1,000 00	800 00	645 73
	\$ 314,399 00	\$ 314,399 00	\$ 310,272 49

Vote 172 Remission Service, including remuneration to members of the Royal Canadian Mounted Police, other Police Forces and members of Social Welfare organizations (to be expended under Order in Council, and not to exceed \$5,400) for assistance to this Service, and an amount of \$18,422 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service

	Estimates	Allotments	Expenditures
Salaries	(1) 80,417 00	80,417 00	78,267 08
Remuneration to members of the Royal Canadian Mounted Police, other Police Forces and members of Social Welfare organizations, for assistance.....	(4) 5,400 00	5,400 00	2,916 60
Reimbursement to the Royal Canadian Mounted Police Force for assistance	(4) 18,422 00	18,422 00	13,493 04
Travelling Expenses	(5) 10,000 00	8,500 00	3,867 71
Freight, Express and Cartage	(6) 25 00	25 00	23 48
Postage	(7) 150 00	650 00	244 70
Telephones and Telegrams	(8) 2,667 00	2,667 00	2,571 63
Office Stationery, Supplies and Equipment.....	(11) 2,000 00	3,000 00	1,718 51
Sundries	(22) 250 00	250 00	14 88
	\$ 119,331 00	\$ 119,331 00	\$ 103,120 63

Vote 173 Administration of Justice—Miscellaneous Expenditure, including expenses of litigated matters

		Estimates	Allotments	Expenditures
A	Professional and Special Services.....	(4) 18,300 00	19,100 00	18,869 43
	Travelling Expenses	(5) 3,500 00	3,700 00	723 15
	Printing of Departmental Reports and Other Publications	(9) 2,000 00	400 00	
B	Sundries	(22) 1,200 00	1,800 00	1,624 80
		<u>\$ 25,000 00</u>	<u>\$ 25,000 00</u>	<u>\$ 21,217 38</u>

A Fees of \$500 or over were paid as follows:

Legal: G. Favreau, Montreal, \$538.50; R. Mercier, Ottawa, \$4,554.50; G. Steer, Edmonton, \$2,877.08; B. Turmel, Sherbrooke, Que., \$858.25.

Taking and transcribing evidence: J. W. Aikens, Toronto, \$734.25; G. Hambleton, Penticton, B.C., \$690.50; H. W. Maisey, Nanaimo, B.C., \$752.82; P. H. Robertson, New Westminster, B.C., \$687.75; H. W. Tuck, Toronto, \$813.75; C. Y. Vallee, Quebec, \$1,206.

An honorarium of \$1,000 was paid to H. Ward Smith, Toronto, under authority of P.C. 27/6388, November 28, 1951, for the preparation of a report.

B Expenditures include: Bar fees, \$422; law stamps, \$1,188.45.

Attendance, Judicial Committee of the Privy Council, Judges Act, c. 56, 1946,

as amended (22) \$ 3,000 00

Under authority of section 21 of the above Act, payment was made to Rt. Hon. Thibaudeau Rinfret, Chief Justice of Canada.

Supreme Court of Canada—Judges' Salaries, Judges Act, c. 56, 1946, as amended (1) 184,999 32

Exchequer Court of Canada—

Judges' Salaries.....	(1)	62,600 72
Travelling allowances.....	(5)	3,918 32
District Judges in Admiralty—Salaries.....	(1)	6,399 58

Yukon Territorial Court—

Judge's Salary	(1)	13,806 67
Travelling allowance.....	(5)	228 00

Other Courts—

Judges' Salaries.....	(1)	3,106,347 74
Travelling allowances.....	(5)	184,149 91

\$3,562,450 26

A distribution of salaries and per diem and travelling allowances of Judges by Courts follows:

	Judges' salaries	Per diem allowances	Travelling allowances	Total
Supreme Court of Canada	184,999 32			184,999 32
Exchequer Court of Canada.....	69,000 30	2,664 00	1,254 32	72,918 62
Yukon Territorial Court	13,806 67	84 00	144 00	14,034 67
	<u>267,806 29</u>	<u>2,748 00</u>	<u>1,398 32</u>	<u>271,952 61</u>

	Judges' salaries	Per diem allowances	Travelling allowances	Total
<i>Other Courts</i>				
Newfoundland:				
Supreme Court	42,954 09	348 00	109 75	43,411 84
Nova Scotia:				
Supreme Court	98,180 73	2,592 00	979 49	101,752 22
County Courts	53,692 11	4,448 00	1,928 14	60,068 25
Prince Edward Island:				
Supreme Court	42,954 05	304 00	94 89	43,352 94
County Courts	53,692 11	4,448 00	1,928 14	60,068 25
New Brunswick:				
Supreme Court	91,156 68	5,900 00	1,921 35	98,978 03
County Courts	46,021 74	5,728 00	1,536 96	53,286 70
Quebec:				
Court of Queen's Bench	162,414 08	5,688 00	1,900 00	170,002 08
Superior Court	613,140 87	26,532 00	6,651 19	646,324 06
Circuit Court, Montreal	13,999 92			13,999 92
Ontario:				
Supreme Court of Ontario	385,437 85	20,404 00	5,522 28	411,364 13
County Courts	472,261 72	6,224 00	8,811 02	487,296 74
Manitoba:				
Court of Appeal	70,567 39			70,567 39
Court of Queen's Bench	84,374 06	1,264 00	1,089 14	86,727 20
County Courts	76,702 90	2,896 00	2,903 99	82,502 89
Saskatchewan:				
Court of Appeal	70,567 39			70,567 39
Court of Queen's Bench	98,180 73	3,620 00	1,597 06	103,397 79
District Courts	137,635 12	4,152 00	2,676 33	144,463 45
Alberta:				
Supreme Court	153,832 22	10,824 00	3,852 40	168,508 62
District Courts	80,686 48	5,580 00	3,283 12	89,549 60
British Columbia:				
Court of Appeal	70,567 39	5,580 00	269 95	76,417 34
Supreme Court	111,987 40	7,056 00	2,045 17	121,088 57
County Courts	106,021 95	11,724 00	5,681 52	123,427 47
	3,106,347 74	131,160 00	52,989 91	3,290,497 65
	<u>\$3,374,154 03</u>	<u>\$ 133,908 00</u>	<u>\$ 54,388 23</u>	<u>\$3,562,450 26</u>

The following statement shows Judges' salary rates by Courts and districts with the number of Judges, if more than one, shown in parentheses:

Annual salary rate	Annual salary rate
Supreme Court of Canada—	Yukon Territorial Court—
Chief Justice of Canada..... \$25,000 00	Judge of the Territorial Court of the
Puisne Judges (8)..... 20,000 00	Yukon Territory 14,400 00
Exchequer Court of Canada—	<i>Other Courts</i>
President of the Exchequer Court of	Newfoundland—
Canada 16,000 00	Supreme Court:
Puisne Judges (4)..... 14,400 00	The Chief Justice of Newfoundland 16,000 00
District Judges in Admiralty:	Puisne Judges (2) 14,400 00
Newfoundland (3)..... 333 33	District Courts:
Nova Scotia 1,000 00	Judges (5) 8,000 00
Prince Edward Island 800 00	Nova Scotia—
New Brunswick 1,000 00	Supreme Court:
Quebec 1,000 00	The Chief Justice 16,000 00
Ontario 600 00	Judges (6) 14,400 00
British Columbia 1,000 00	County Courts:
	Judges (7) 8,000 00

	Annual salary rate		Annual salary rate
Prince Edward Island—		Ontario— <i>Concluded</i>	
Supreme Court:		County Courts:	
The Chief Justice	16,000 00	Judges and Junior Judges of the	
Assistant Judges (2)	14,400 00	County and District Courts (63) ..	8,000 00
County Courts:		Manitoba—	
Judges (3)	8,000 00	Court of Appeal:	
New Brunswick—		The Chief Justice	16,000 00
Supreme Court:		Judges (4)	14,400 00
The Chief Justice of New Bruns-		Court of Queen's Bench:	
wick	16,000 00	The Chief Justice	16,000 00
Judges of Appeal (2)	14,400 00	Judges (5)	14,400 00
The Chief Justice, Queen's Bench		County Courts:	
Division	16,000 00	Judges (10)	8,000 00
Judges, Queen's Bench Division (3) ..	14,400 00	Saskatchewan—	
Judge of Court of Divorce.....	500 00	Court of Appeal:	
County Courts:		The Chief Justice	16,000 00
Judges (6)	8,000 00	Judges (4)	14,400 00
Quebec—		Court of Queen's Bench:	
Court of Queen's Bench:		The Chief Justice	16,000 00
The Chief Justice of the Queen's		Judges (6)	14,400 00
Bench	16,000 00	District Courts:	
Puisne Judges (11)	14,400 00	Judges (18)	8,000 00
Superior Court:		Alberta—	
The Chief Justice of the Superior		Supreme Court:	
Court	16,000 00	The Chief Justice of Alberta.....	16,000 00
Associate Chief Justice	16,000 00	Justices of Appeal (4).....	14,400 00
Puisne Judges (44)	14,400 00	The Chief Justice of Trial Division ..	16,000 00
Circuit Court, Montreal:		Justices (5)	14,400 00
Judges of the Circuit Court (2)....	7,000 00	District Courts:	
Ontario—		Judges (12)	8,000 00
Supreme Court of Ontario:		British Columbia—	
The Chief Justice of Ontario.....	16,000 00	Court of Appeal:	
Justices of Appeal (9)	14,400 00	The Chief Justice	16,000 00
Chief Justice of the High Court of		Judges (4)	14,400 00
Justice for Ontario	16,000 00	Supreme Court:	
Judges of the High Court of Justice		The Chief Justice	16,000 00
for Ontario (18)	14,400 00	Judges (7)	14,400 00
		County Courts:	
		Judges (15)	8,000 00

JUDGES' TRAVELLING ALLOWANCES

The Act provides that a Judge who attends at any other place than that at which he is by law obliged to reside shall be paid as a travelling allowance: (a) his moving or transportation expenses and (b) a per diem allowance at the rate of \$12 in cities and \$8 elsewhere (as defined by the Act).

Each Judge of a District Court in Ontario receives \$500 per annum as a travelling allowance to cover all travel in his district.

Votes 174 and 702 Supreme Court of Canada—Administration

	Estimates	Allotments	Expenditures
Salaries	103,299 00	103,499 00	103,499 00
Allotted from Vote 131, Salaries, etc.....	3,500 00	3,500 00	3,429 61
	(1) 106,799 00	106,999 00	106,928 61
Travelling Expenses	(5) 200 00	400 00	374 80
Freight, Express and Cartage.....	(6) 300 00	300 00	300 00
Postage	(7) 200 00	200 00	200 00
Telephones and Telegrams	(8) 150 00	150 00	150 00

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A	Printing and Binding Supreme Court Reports and Distributing Canada Law Reports—			
	Printing and Binding Supreme Court Reports..... (9)	18,000 00	17,500 00	15,751 70
	Distributing Canada Law Reports (7)	500 00	1,000 00	659 42
	Office Stationery, Supplies and Equipment..... (11)	4,700 00	4,500 00	4,193 36
	Law Books and Books of Reference for Library, and Binding of same (22)	22,000 00	22,000 00	21,368 89
	Sundries (22)	1,850 00	1,650 00	1,486 07
		<u>\$ 154,699 00</u>	<u>\$ 154,699 00</u>	<u>\$ 151,412 85</u>

A Receipts from sales of Supreme Court and Exchequer Court Law Reports totalled \$14,644 and were credited to Ordinary Revenue—Proceeds from Sales.

Votes 175 and 590 Exchequer Court of Canada—Administration

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
	Salaries (1)	57,119 00	57,119 00	57,119 00
	Allotted from Vote 131, Salaries, etc..... (1)	1,600 00	1,600 00	1,551 32
		58,719 00	58,719 00	58,670 32
A	Services of Sheriffs, Outside Court Reporters, etc..... (4)	9,000 00	9,700 00	9,425 65
	Court Officials' Travelling Expenses..... (5)	6,000 00	5,300 00	5,031 31
	Postage (7)	75 00	175 00	75 00
B	Printing and Binding Exchequer Court Reports..... (9)	8,000 00	6,900 00	6,762 51
	Office Stationery, Supplies and Equipment..... (11)	4,000 00	5,000 00	4,746 95
	Sundries (22)	500 00	500 00	215 83
		<u>\$ 86,294 00</u>	<u>\$ 86,294 00</u>	<u>\$ 84,927 57</u>

A Expenditures include: reporting of evidence, \$7,565.15, of which \$1,725.25 was paid to N. R. Butcher and Company, Toronto, \$1,468.20 to F. W. S. Galbraith, Ottawa, \$852.60 to J. L. Donovan, Winnipeg and \$642.65 to G. Hagen, Ottawa; sheriffs' and constables' fees, \$1,785.50.

B See comment under preceding vote.

Vote 176 Yukon Territorial Court—Administration

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
	Temporary Assistance (1)	5,700 00	5,700 00	5,144 43
	Allowances (2)	1,800 00	1,800 00	1,606 45
	Travelling Expenses (5)	1,500 00	1,500 00	675 31
	Freight, Express and Cartage (6)	50 00	50 00	8 23
	Postage (7)	300 00	300 00	49 00
	Telephones and Telegrams (8)	500 00	700 00	629 88
	Office Stationery, Supplies and Equipment..... (11)	1,200 00	1,000 00	274 37
	Sundries (22)	1,000 00	1,000 00	
		<u>\$ 12,050 00</u>	<u>\$ 12,050 00</u>	<u>\$ 8,387 67</u>

Revenues arising from services provided through the above expenditures amounted to \$9,797.34, of which \$804.35 represented sheriff's fees, and \$8,992.99, fines.

Vote 177	Payments of gratuities to the widows or other dependents of judges who die while in office.....			15,000 00
	Expenditures.....	(21)	\$	<u>12,533 33</u>

Vote 178 Combines Investigation Branch

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	135,060 00	135,060 00	115,503 69
A Fees and Expenses of Legal Counsel, Accountants, Special Assistants, Reporters, Special Commissioners and Witnesses	(4)	85,000 00	84,800 00	75,901 38
Travelling Expenses	(5)	12,000 00	10,700 00	6,684 68
Freight, Express and Cartage	(6)	100 00	250 00	100 26
Postage	(7)	50 00	250 00	96 97
Telephones and Telegrams	(8)	950 00	1,850 00	1,252 94
Printing of Departmental Reports and Other Publica- tions	(9)	8,000 00	8,000 00	768 19
Office Stationery, Supplies and Equipment	(11)	5,000 00	6,300 00	5,461 09
Sundries	(22)	1,900 00	850 00	24 42
		<u>\$ 248,060 00</u>	<u>\$ 248,060 00</u>	<u>\$ 205,793 62</u>

A Legal counsel: J. G. Ahern, Montreal, \$2,860.85; C. S. Blanchard, Calgary, Alta., \$11,174.97; J. Bumbray, Montreal, \$2,494; D. D. Carrick, Toronto, \$4,175.55; L. St. M. DuMoulin, Vancouver, \$739; G. Favreau, Montreal, \$3,323.55; J. M. Godfrey, Toronto, \$2,422.95; G. R. Hunter, Winnipeg, \$911.35; I. M. MacKeigan, Halifax, \$1,401.64; T. N. Phelan, Toronto, \$2,655.26; H. W. Riley, Calgary, Alta., \$11,178.95; sundries, \$505; total, \$43,843.07.

Reporters' fees and travelling expenses: E. Blyth, Vancouver, \$1,577.51; Calgary Court Reporters, Calgary, Alta., \$6,601.25; J. L. Donovan, Winnipeg, \$548.55; Fidelity Reporting Co., Ottawa, \$856.70; sundries, \$1,425.80; total, \$11,009.81.

Special assistants: L. A. Skeoch, Ottawa, \$3,534.72; Mildred Hudson, Ottawa, \$1,165; sundries, \$775.85; total, \$5,475.57.

Fees and expenses of witnesses were \$477.54.

P.C. 2991, June 16, 1950 and P.C. 53/3393, July 13, 1950 authorized payment to the Hon. Mr. Justice J. H. MacQuarrie, W. A. Mackintosh, George F. Curtis and Maurice Lamontagne, of \$40 per day (except to the Hon. Mr. Justice J. H. MacQuarrie) and actual living and travelling expenses, while absent from their normal places of residence and engaged as a Committee to study and report upon the Combines Investigation Act and related legislation.

Payments under the above authorities were made as follows: Hon. Mr. Justice J. H. MacQuarrie, Halifax, travelling expenses, \$1,679.25; W. A. Mackintosh, Kingston, Ont., fees, \$560, travelling expenses, \$157.21; George F. Curtis, Vancouver, fees, \$2,860, travelling expenses, \$2,550.82; Maurice Lamontagne, Quebec, fees, \$6,280, travelling expenses, \$1,008.11.

Expenditures in connection with the Committee were \$15,095.39; to date, \$28,816.98.

Revenues arising from prosecutions under the Act amounted to \$2,819.20.

Vote 179 Bankruptcy Act Administration

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	34,428 00	35,428 00	35,170 92
Professional and Special Services	(4)	2,000 00	400 00	
Travelling Expenses	(5)	500 00	500 00	
Telephones and Telegrams	(8)	100 00	100 00	21 21
Printing of Departmental Reports and Other Publications	(9)	1,000 00	400 00	
Office Stationery, Supplies and Equipment	(11)	500 00	1,700 00	1,126 46
Sundries	(22)	150 00	150 00	5 00
		<u>\$ 38,678 00</u>	<u>\$ 38,678 00</u>	<u>\$ 36,323 59</u>

Bonds amounting to \$128,000, representing securities furnished by authorized trustees under the Act, are held in the custody of the Minister of Finance.

Revenues arising from services provided through the above expenditures amounted to \$49,735.51 of which \$6,251.25 represented Trustees' licence fees, and \$43,484.26, levies under the Bankruptcy Act.

PENSIONS AND OTHER BENEFITS

Pensions under the Judges Act, c. 56, 1946, as amended..... (21) \$ 486,495 31

The amounts paid in respect of the Supreme Court of Canada, Exchequer Court of Canada and the various Provincial Courts under Federal jurisdiction are given below, with the number of pensions shown in parentheses.

Supreme Court of Canada (4).....\$	20,131 41	Quebec (35)	93,595 77
Exchequer Court of Canada (2).....	3,485 02	Ontario (45)	113,826 57
Newfoundland (1)	3,036 96	Manitoba (11)	38,604 83
Nova Scotia (11).....	35,662 69	Saskatchewan (22)	61,461 46
Prince Edward Island (3).....	13,719 53	Alberta (16)	45,621 23
New Brunswick (8).....	22,601 89	British Columbia (15).....	34,747 95

GENERAL

Votes 180 and 703 To provide for the Revision, Classification and Consolidation of the Public General Statutes of Canada

	Estimates	Allotments	Expenditures
Temporary Assistance	(1) 40,800 00	40,800 00	32,266 32
A Professional and Special Services.....	(4)	5,000 00	2,606 51
Freight, Express and Cartage.....	(6) 200 00	200 00	
Postage	(7) 25 00	25 00	
Printing of Departmental Reports and Other Publications	(9) 215,000 00	210,000 00	33,544 64
Office Stationery, Supplies and Equipment.....	(11) 1,000 00	1,000 00	280 04
Sundries	(22) 475 00	475 00	
	\$ 257,500 00	\$ 257,500 00	\$ 68,697 51

P.C. 3596, July 20, 1949, authorized the appointment of five members of the Statute Revision Commission to serve without remuneration. Expenditures of the Commission to date were \$194,431.70.

A Expenditures include: translators' fees, \$2,600, of which \$1,040 was paid to Rosario Belisle, Ottawa, and \$1,040 to Emile Boucher, Ottawa.

Votes 181 and 704 To provide for the Revision of the Criminal Code

	Estimates	Allotments	Expenditures
Temporary Assistance	(1) 21,700 00	21,700 00	12,366 55
A Professional and Special Services.....	(4)	5,000 00	3,136 85
B Travelling Expenses	(5) 5,000 00	7,000 00	6,495 05
Postage	(7) 25 00	25 00	
Telephones and Telegrams.....	(8) 100 00	100 00	13 74
Printing of Departmental Reports and other Publications	(9) 25,000 00	18,000 00	6,249 84
Office Stationery, Supplies and Equipment.....	(11) 500 00	500 00	478 57
Sundries	(22) 400 00	400 00	88 12
	\$ 52,725 00	\$ 52,725 00	\$ 28,828 72

P.C. 527, February 3, 1949, authorized the establishment, as of January 31, 1949, of a Commission to be known as the Criminal Code Revision Commission to prepare and submit to the Minister of Justice a revision and consolidation of the Criminal Code. It further authorized the appointment of a consulting counsel to the Commission and a committee to be known as the Criminal Code Revision Committee to assist the Commission. The members of both the Commission and the Committee were to be paid their travelling and living expenses while absent from home in connection with the revision, and all expenses were to be charged to moneys appropriated by Parliament for this purpose.

The Committee was reorganized by P.C. 68/4633 of September 26, 1950, effective August 8, 1950, for the purpose of conducting an intensive study of the work accomplished by the said Commission and Committee and of advising the Commission thereon.

P.C. 2275, May 10, 1951, authorized the appointment of members of the Committee as Commissioners to complete the Revision of the Criminal Code; to prepare a draft bill to repeal the present Criminal Code and enact the Code as revised by them. It was to consist of the Hon. Mr. Justice Fernand Choquette, His Honour Judge Robert Forsyth, Harry J. Wilson, A. A. Moffat, together with the Hon. Chief Justice W. M. Martin of Saskatchewan.

P.C. 3271, June 26, 1951, authorized the appointment of Joseph Sedgwick, Toronto, as a member of the Criminal Code Revision Commission.

The members of the Commission were to be paid actual travelling and living expenses incurred while absent from their normal places of residence in connection with their duties.

A Payments were made to: A. B. Harvey, Toronto, \$1,509.45 and C. L. Snyder, Toronto, \$1,627.40.

B Travelling expenses of \$500 or over were paid to: Hon. Mr. Justice Fernand Choquette, Quebec, \$730.35; His Honour Judge Robert Forsyth, Toronto, \$652.48; Chief Justice W. M. Martin, Regina, \$1,930.47; Harry J. Wilson, Edmonton, \$2,014.11.

Expenditures to date in connection with the revision of the Criminal Code totalled \$75,761.50.

Transfers from Vote 128, Miscellaneous minor and unforeseen expenses (Department of Finance)

		7,100 00
Expenditures	(1) \$	7,100 00

Details of expenditures follow:

<u>Authority</u>	<u>Transfer</u>	<u>Expenditure</u>
T.B. 415489, October 4, 1951.....	3,500 00	3,500 00
T.B. 420966, January 11, 1952.....		
Remuneration to the Hon. Mr. Justice J. D. Hyndman as Deputy Judge of the Exchequer Court of Canada.		
T.B. 421141, January 18, 1952.....	3,600 00	3,600 00
Remuneration to Guillaume St. Pierre as Deputy Judge of the Exchequer Court of Canada.		
	<u>\$ 7,100 00</u>	<u>\$ 7,100 00</u>

REVENUES

Comparative Summary

	<u>1951-52</u>	<u>1950-51</u>
Ordinary Revenue—		
A Privileges, Licences and Permits.....	6,251 25	5,016 25
B Proceeds from Sales.....	14,644 00	14,338 00
C Services and Service Fees.....	804 35	389 65
D Refunds of Previous Years' Expenditure.....	604 00	367 25
E Miscellaneous	55,396 45	80,558 21
Total Ordinary	<u>\$ 77,700 05</u>	<u>\$ 100,669 36</u>

Details

Ordinary Revenue—

A	Privileges, Licences and Permits: Bankruptcy—Trustees' licence fees.....	6,251 25
B	Proceeds from Sales: Canada Law Reports.....	14,644 00
C	Services and Service Fees: Sheriff's fees, Yukon Territory.....	804 35
D	Refunds of Previous Years' Expenditure.....	604 00
E	Miscellaneous: Yukon Territorial Court, fines, \$8,992.99; Bankruptcy Act, levies, \$43,484.26; Combines Investigation Branch, prosecutions, \$2,819.20; sundries, \$100.....	55,396 45
Total Ordinary		<u>\$ 77,700 05</u>

Certified correct.

F. P. VARCOE,

Deputy Minister of Justice.

OPEN ACCOUNTS

NOTE.—Title in heavy type and sub-title below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
Department of Justice Suspense		\$ 22 45	\$ 22 45	

Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Accounts Receivable

An item in the amount of \$30.15, not previously listed, was deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of this item were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses	Salary rate	Travelling expenses
Varcoe, F. P., Deputy Minister	\$15,000 00		Beauchemin, M. J.	5,200 00
Jackett, W. R., Asst. Deputy Minister	12,000 00		Belleau, G.	5,900 00
Fontaine, P., Asst. Deputy Minister	9,000 00		Blair, D. G.	6,360 00
Affleck, J. D.	5,500 00		Campbell, W. K.	6,060 00
Anger, H. D.	9,000 00		DesRivieres, F.	5,240 00
Baillie, R. W.	5,280 00		Desrochers, J.	5,500 00
			Driedger, E. A.	12,000 00
			Francis, J.	7,500 00
			Gallagher, M. F.	9,000 00
				1,568 68

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gobeil, C. E.	5,300 00		Ormond, D. M.	5,300 00	
Godbout, B.	6,240 00		Plante, M.	5,000 00	
Henry, D. H. W.	6,000 00		Powell, A. G.	5,840 00	
Henry, H. R. L.	7,500 00		Quigg, S.	5,000 00	
Hobden, J. D.	7,160 00	1,002 07	Quinlan, J. J.	6,520 00	1,298 22
Laidlaw, A. H. M.	5,500 00	1,067 20†	Rankin, D. A.	5,200 00	
Larose, J. S.	5,280 00		Richard, A. E.	5,240 00	
Leduc, P.	8,500 00		Riley, C. G.	5,000 00	
MacDonald, T. D.	12,000 00		Ryan, L. J.	5,000 00	
MacLeod, A. J.	6,000 00		Sommerfeld, S. F.	5,020 00	
Martin, J. C.	5,000 00		Spankie, R. M.	5,900 00	3,016 88
Moffat, A. A.	12,000 00	543 13	Tremblay, G. A.	7,160 00	
Mundell, D. W.	12,000 00	1,169 33†	Vogel, R.	5,820 00	
Olmsted, R. A.	8,000 00		Whiteley, A. S.	7,500 00	607 97

† Including amounts charged as follows: Department of Citizenship and Immigration, Vote 67, \$220.80; Department of Public Works, Vote 335, \$846.40; and Department of Transport, Vote 472, \$924.28.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Eaton, K. E.	\$ 1,896 86	Miller, F. P.	611 42	Ritchie, M. E.	1,180 45
Fisher, J. F.	675 31	Milner, R. I.	607 55	Thurm, N. M.	616 16

Suppliers receiving \$10,000 or over from this Department

Government of Canada—Department of Public Printing and Stationery, \$98,602.74.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	4,156,776 03	4,116,328 54	3,546,580 10
(2) Civilian Allowances	4,400 00	4,206 45	5,019 09
(4) Professional and Special Services	138,122 00	126,352 46	147,319 49
(5) Travelling and Removal Expenses	231,496 23	216,947 89	212,411 88
(6) Freight, Express and Cartage.....	775 00	457 53	841 58
(7) Postage	1,625 00	2,325 09	1,329 14
(8) Telephones, Telegrams and other Communication Services	10,467 00	10,017 62	10,117 86
(9) Printing of Departmental Reports and Other Publications	285,000 00	69,491 09	56,827 19
(11) Office Stationery, Supplies, Equipment and Furnishings....	30,900 00	28,931 88	26,484 85
(20) Grants, Subsidies, etc., Not included Elsewhere			335 44
(21) Pensions, Superannuation and other Benefits	501,495 31	499,028 64	577,482 89
(22) All other Expenditures	33,725 00	28,473 74	23,825 88
Total	\$5,394,781 57	\$5,102,560 93	\$4,608,575 39

OFFICE OF THE COMMISSIONER OF PENITENTIARIES

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page J-19, Open Accounts on page J-20 and Expenditures by Standard Objects on page J-22.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
B—PENITENTIARIES					
J-13	182	*Administration.....	306,014 00	289,565 28	261,137 38
J-14	183 705)	*Operation and maintenance of penitentiaries...	7,559,191 00	7,166,745 95	6,397,637 72
J-15	184 706)	*Construction, Improvements and New Equip- ment.....	1,888,791 00	1,478,142 96	1,137,540 10
PENSIONS AND OTHER BENEFITS					
J-19	Stat.	Pension to Mrs. Alice Joynson.....	500 00	500 00	500 00
J-19	Stat.	Pension to Mrs. Violet L. Jenkin.....	600 00	600 00	600 00
J-19	Stat.	Pension to Mrs. Jean Laird Farrell.....	600 00	600 00	600 00
<i>Expenditures: from Appropriations not required for 1951-52.....</i>					87 94
Total.....			<u>\$ 9,755,696 00</u>	<u>\$ 8,936,154 19</u>	<u>\$ 7,798,103 14</u>

* Complete title is shown in the following details.

B—PENITENTIARIES

Vote 182 Administration of the Office of the Commissioner of Penitentiaries, including \$35,000 for Grants to Recognized Prisoners' Aid Societies, as may be approved by the Governor in Council

		Estimates	Allotments	Expenditures
Salaries	(1)	234,314 00	242,314 00	238,405 21
Travelling Expenses	(5)	18,000 00	15,000 00	9,962 26
Postage	(7)	155 00	155 00	155 00
Telephones and Telegrams.....	(8)	1,150 00	1,150 00	946 86
Printing of Annual Report	(9)	4,000 00	4,000 00	2,551 47
Office Stationery, Supplies and Equipment.....	(11)	8,950 00	8,950 00	6,993 50
Acquisition of Photographic Equipment	(16)	1,050 00	1,050 00	995 58
A Grants to Recognized Prisoners' Aid Societies	(20)	35,000 00	30,000 00	29,000 00
Sundries	(22)	3,395 00	3,395 00	555 40
		<u>\$ 306,014 00</u>	<u>\$ 306,014 00</u>	<u>\$ 289,565 28</u>

A Grants authorized by individual Orders in Council were made as follows:—The Canadian Penal Association, Toronto, \$1,000; The Canadian Welfare Association (Prisoners' Aid Branch), Winnipeg, \$3,000; Catholic Rehabilitation Service, Montreal, \$250; John Howard Society of: Nova Scotia, \$1,000, New Brunswick, \$1,000, Quebec, \$1,750, Ontario, \$7,000, Saskatchewan, \$1,000, Alberta, \$2,000, British Columbia, \$3,000, Vancouver Island, \$500; La Société d'Orientation et de Réhabilitation Sociale, Montreal, \$5,000; La Société de Réadaptation Sociale, Quebec, \$500; Salvation Army, \$2,000.

Votes 183 and 705 Operation and maintenance of penitentiaries, including supplies and services relating thereto: administration, operation, repair and upkeep of buildings, works and equipment; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries

	Estimates	Allotments	Expenditures
Salaries	(1) 4,081,440 00	4,081,440 00	4,053,959 94
Professional and Special Services relating to the Care of Convicts	(4) 98,300 00	98,648 46	98,648 46
Maintenance of Federal Prisoners in Newfoundland	(4) 56,000 00	56,000 00	44,729 80
Travelling Expenses for Training of Officers and Other Administrative Purposes	(5) 35,935 00	35,935 00	17,384 84
Postage, including Postage used by Convicts.....	(7) 7,815 00	7,815 00	6,343 09
Telephones and Telegrams.....	(8) 6,920 00	7,593 49	7,593 49
Films and Advertising.....	(10) 3,000 00	4,497 11	4,497 11
Office Stationery, Supplies, Equipment and Furnishings....	(11) 37,215 00	50,836 01	50,836 01
Foodstuffs for Convicts and Officers' Duty Meals	(12) 1,102,830 00	1,102,830 00	1,089,691 80
Convict Clothing	(12) 271,000 00	271,000 00	215,332 16
Officers' Uniforms	(12) 182,000 00	182,000 00	157,198 29
Fuel for Heating Buildings.....	(12) 407,800 00	407,800 00	372,662 09
Supplies for Operation of Farms.....	(12) 160,505 00	178,389 59	178,389 59
Other Materials and Supplies Relating to the Maintenance of Convicts and the Operation of Buildings, Works and Equipment	(12) 490,727 00	456,702 34	391,263 11
Repairs and Upkeep of Buildings and Works.....	(14) 152,700 00	152,700 00	100,760 09
Repairs and Upkeep of Equipment.....	(17) 100,274 00	100,274 00	92,140 41
Municipal and Public Utility Services.....	(19) 101,915 00	101,915 00	96,685 45
Gratuity to Retiring Officers.....	(21) 22,000 00	22,000 00	14,316 83
Gratuities in Lieu of Retiring Leave.....	(21) 7,500 00	7,500 00	6,269 80
Remuneration Paid to Convicts.....	(22) 185,725 00	185,725 00	126,995 81
Purchase of Materials for Manufacture and Resale to Government Departments	(22) 200,000 00	200,000 00	
Sundry Expenses	(22) 47,590 00	47,590 00	41,047 78
	7,759,191 00	7,759,191 00	7,166,745 95
Less: Amount Recoverable from sale of Manufacture to Government Departments	(34) 200,000 00	200,000 00	
	<u>\$7,559,191 00</u>	<u>\$7,559,191 00</u>	<u>\$7,166,745 95</u>

Treasury Board authorized the operation of the vote on a functional basis and approved transfers at the close of the fiscal year adjusting the primaries to cover the expenditures.

A distribution of the expenditures by functions follows.

	Expenditures
Salaries	4,053,959 94
A Gratuity to Retiring Officers.....	14,316 83
B Officers' Uniforms	157,198 29
Officers' Duty Meals.....	94,067 56
Office Stationery, Supplies, Equipment and Furnishings.....	31,292 39
C Other Administrative Charges.....	53,374 52
D Maintenance of Convicts.....	1,558,800 18
E Discharge Expenses	99,852 95
F Operating Expenses	856,508 76
Repairs and Upkeep of Buildings, Works and Equipment.....	192,901 00
Livestock Purchases	48,203 73
Gratuities in Lieu of Retiring Leave.....	6,269 80
	<u>\$7,166,745 95</u>

A Gratuities on retirement were paid under section 37 of the Penitentiary Act, c. 6, 1939, as amended, to G. W. Cherry, Kingston, \$6,312.50; A. Cormier, St. Vincent de Paul, \$5,742.33. Three death gratuities totalling \$2,262 were paid under section 38 of the Act.

B Uniforms for officers were made in the penitentiaries.

C Expenditures were mainly for travelling expenses, duty training of officers, telephones, telegrams and postage and also the payment of school fees and transportation costs in respect of the children of certain employees who reside on Government property, as provided by P.C. 3455, July 19, 1950. Payments were: Kingston, \$179.20; St. Vincent de Paul, \$580; Manitoba, \$525.

D Expenditures comprised the following: clothing, \$215,332.16; rations, \$995,624.24; other maintenance, \$347,843.78, including care of patients in mental hospitals, \$34,208.47, medical and surgical fees, \$11,242.98, hospital expenses, \$8,826.93, X-ray, \$1,307, eye-specialists' fees, \$5,105, optical supplies, \$3,316.31 and dentists' fees and laboratory work, \$14,829.

Farm produce valued at \$229,396.14 grown and consumed at the penitentiaries was charged to rations and credited to Ordinary Revenue, Proceeds from Sales.

The remuneration accumulated to the credit of 1,956 convicts discharged during the year, amounting to \$126,995.81, was included in other maintenance. Against this amount, the sum of \$94,444.42 covering the cost of tobacco, smokers' supplies, etc., consumed by the convicts during the period of their incarceration was debited, and the balance, \$32,551.39, was paid to them in cash.

E Discharge expenses consisted of the cost of wearing apparel, \$84,380.01; transportation to point of sentence, \$14,891.34; sundry, \$581.60.

F Expenditures included the following:—

Fuel: Dorchester, \$44,146.38; St. Vincent de Paul, \$133,047.73; Federal Training Centre, \$77.07; Kingston, \$47,881.80; Collin's Bay, \$39,837.54; Penitentiary Staff College, \$629.88; Manitoba, \$37,400.12; Saskatchewan, \$37,167.82; British Columbia, \$32,473.75; total, \$372,662.09.

Electric current: Dorchester, \$14,560.74; St. Vincent de Paul, \$15,309.72; Federal Training Centre, \$174.16; Kingston, \$10,305.11; Collin's Bay, \$5,371.98; Penitentiary Staff College, \$502.55; Manitoba, \$7,381; Saskatchewan, \$14,370.16; British Columbia, \$14,086.65; total, \$82,062.07.

Gasoline: Dorchester, \$2,741.98; St. Vincent de Paul, \$5,611.84; Kingston, \$2,790.40; Collin's Bay, \$3,941.11; Manitoba, \$2,747.13; Saskatchewan, \$2,553.95; British Columbia, \$772.38; total, \$21,158.79.

Free quarters, the annual rental values of which ranged from \$72 to \$350, were furnished to 89 employees of the various penitentiaries. The number provided with such accommodation is shown in parentheses: Dorchester (5); St. Vincent de Paul (5); Kingston (23); Collin's Bay (4); Manitoba (42); Saskatchewan (8); British Columbia (2).

Revenues arising from services provided through the above expenditures amounted to \$423,126.59 and comprised: rental of houses, \$20,059.55; sale of farm produce, \$251,412.50; manufactured products, \$137,822.83; water rates, \$12,026.44, and sundries, \$1,805.27.

Votes 184 and 706 Construction, Improvements and New Equipment, including provision for the establishment and construction of a new institution in the Province of Quebec for the confinement and reformation of Federal prisoners and to authorize commitments against future years in the amount of \$400,000

Estimates Allotments Expenditures

Acquisition or Construction of Buildings and Works... (13) 1,489,375 00

Dorchester:

Steam Generator Unit.....	50,000 00	32,101 10
Contract for supplying and erecting boiler: Foster Wheeler Limited, \$40,239; payments, \$28,167.30.		
Vocational Training Shop	36,717 20	31,100 88
Service Lines	16,800 00	15,270 25
Contract for supplying pipe and fittings: Canadian Johns-Manville Co., Limited, \$12,689.86, payments, including final payment, \$12,626.59.		
Alterations to Shops	5,283 33	4,127 97
Kitchen Annex	5,000 00	1,431 53
Projects under \$5,000	15,690 97	10,540 72
	129,491 60	94,572 45

St. Vincent de Paul:

Staff Housing	14,000 00	11,625 31
Electrical Installations	13,428 76	11,650 76
Service Lines	10,056 76	9,105 50
Conversion of Old Boiler Room for Shops.....	8,006 02	7,119 38
Additional Storage Facilities for Canning Plant....	5,256 08	4,908 37
Projects under \$5,000	14,650 39	11,436 43
	65,393 01	55,845 75

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Federal Training Centre:			
Dormitory Building		221,000 00	219,207 18
Expenditures on this project to date were \$523,227.18.			
Contract (1950-51) for construction of four dormitory buildings: Labrador Construction Co., Ltd., \$515,138.72, (including an additional amount of \$20,361.72 authorized by P.C. 5442, October 9, 1951 for the carrying out of additional work required); payments, including final payment, \$211,118.72.			
Kitchen and Mess Hall Building.....		210,000 00	208,182 03
Contract (1950-51): Labrador Construction Co. Ltd., \$224,777; payments, including final payment, \$188,597.			
Payment was made to Hebert Metalcraft Reg'd. in the amount of \$9,662 for the supply and installation of two stainless steel hoods required in the kitchen.			
Hospital and Chapel Building.....		207,000 00	201,581 35
Contract: Labrador Construction Co., Ltd., \$297,777; payments, \$200,520.			
Administration Building		164,000 00	4,590 00
Contract: Labrador Construction Co., Ltd., \$179,777.77; payments, \$4,590.			
New Steam Generator		60,200 00	49,495 62
Contract (1950-51) for supplying and erecting boiler: Canadian Vickers Limited, \$55,532; payments, \$44,978.80.			
Extensions to Ducts, Service Lines, Roads, Walks, etc.		57,800 00	30,703 03
Stores Building		30,000 00	26,722 40
Payment was made to Construction Engineering Services in the amount of \$9,810 for the supply of structural steel work for stores building.			
		950,000 00	740,481 61
Kingston:			
Steam Generator Unit		50,275 60	33,689 71
Contract for supplying and erecting boiler: Canadian Vickers Limited, \$37,274; payments, \$26,091.80.			
Auditorium and Exercise Hall		25,000 00	5,858 61
New Stores Building		11,000 00	9,802 34
Revamping Electric Lines		5,805 41	3,877 62
Projects under \$5,000		5,290 93	3,550 05
		87,871 94	56,778 33
Collin's Bay:			
Automotive and Storage Building		50,000 00	41,333 24
Construction of Power Plant C-3.		15,407 84	15,099 89
Expenditures on this project to date were \$310,804.91.			
Contract (1949-50) for supplying and erecting boiler: John Inglis Co., Ltd., \$51,980; payments, including final payment, \$7,034.80.			
New Paint Shop		9,384 78	5,903 80
Staff Housing		7,000 00	5,779 31
Cell Block B-3		5,861 54	4,316 40
Farm Drains and Rental of Ditcher.....		5,000 00	4,996 98
Extension of Boundary Wall and Installation of Gates		5,000 00	2,467 63
Projects under \$5,000		16,080 91	10,622 95
		113,735 07	90,520 20
Penitentiary Staff College:			
Alterations to Calderwood Buildings		21,000 39	20,507 39
		21,000 39	20,507 39

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Manitoba:			
New Staff House		6,120 49	5,946 60
Projects under \$5,000		25,466 75	17,976 73
		31,587 24	23,923 33
Saskatchewan:			
Dairy Barn and Milk House		10,500 00	10,396 88
Staff Housing		8,377 75	8,252 59
Projects under \$5,000		11,687 60	9,899 73
		30,565 35	28,549 20
British Columbia:			
Service Lines		14,692 46	4,157 68
Alterations to Hospital		12,835 61	11,543 56
New Refrigerator System in Kitchen		9,000 00	2,620 71
Telephone Switchboard		5,000 00	1,359 76
Projects under \$5,000		8,697 43	6,336 54
		50,225 50	26,018 25
Total Acquisition or Construction, etc....	1,489,375 00	1,489,375 00	1,137,196 51
A Acquisition of Equipment..... (16)	399,416 00	399,416 00	340,946 45
	<u>\$1,888,791 00</u>	<u>\$1,888,791 00</u>	<u>\$1,478,142 96</u>

A Purchases of \$1,500 or over were as follows:

Dorchester: 1 dish washer, \$2,632.50; 1 lathe, \$1,794.38.

St. Vincent de Paul: 1 oven, \$6,256.80; 1 chassis and cab, at a net cost of \$3,836.65; 1 pickup baler, \$2,522; 1 motor, \$2,265; 1 ice cuber, \$2,172.50; 1 sedan, at a net cost of \$2,710; 1 truck, at a net cost of \$1,529.45.

Federal Training Centre: 1 dish washer, \$2,685.15.

Kingston: 1 turbine generator, \$13,468.46; 1 truck, at a net cost of \$2,841.72.

Collin's Bay: 1 bus, \$8,350; 1 furnace, \$2,957.90; 1 contour machine, \$2,712.74; 1 furnace, \$2,340.36; 1 tractor, \$2,085.

Penitentiary Staff College: 1 station wagon, \$2,600.

Manitoba: 1 power unit, \$4,176.70; 1 truck, at a net cost of \$1,844.73; 1 cement mixer, \$1,840; 1 sedan, at a net cost of \$1,792.97.

Saskatchewan: 1 ironer, \$6,731.50; 1 tractor, at a net cost of \$4,238; 1 pasteurizer and cooler, \$4,123.39; 1 dish washer, \$2,744.83; 1 tenoning machine, \$1,864.67.

British Columbia: 1 combination radio-graphic-fluorescopic unit, \$2,399.55.

Statements containing further details of revenues and expenditures, by penitentiaries, follow.

DISTRIBUTION OF REVENUE RECEIPTS BY PENITENTIARIES

	Dorchester		St. Vincent de Paul		Kingston		Collin's Bay		Manitoba		Saskatchewan		British Columbia		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
—	4,634	52	4,784	00	660	00	426	00	8,530	03	.....	.....	1,025	00	20,059	55
Rentals.....	36,637	96	54,378	87	58,788	54	23,282	59	31,035	83	36,204	66	11,084	05	251,412	50
Farm Produce.....	8,617	31	40,755	07	45,147	62	1,497	21	29,286	02	2,828	74	9,690	86	137,822	83
Manufactured Products.....	144	65	11,736	29	72	00	39	00	34	50	.....	.....	.....	.....	12,026	44
Water Rates.....	322	50	392	00	556	41	25	00	49	00	340	36	120	00	1,805	27
Sundries.....	50,356	94	112,046	23	105,224	57	25,269	80	68,935	38	39,373	76	21,919	91	423,126	59
Total.....																

DISTRIBUTION OF EXPENDITURES BY PENITENTIARIES

	New- foundland		Dorchester		St. Vincent de Paul		Federal Training Centre		Kingston		Collin's Bay		Peniten- tary Staff College		Manitoba		Saskatch- ewan		British Columbia		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Salaries.....			521,195	43	1,037,579	30	11,715	83	717,079	33	438,748	74	1,199	11	406,888	74	451,999	00	447,554	46	4,053,959	94
Gratuity to Retiring Officers.....			642	00	7,362	33	6,312	73	6,312	50									24,524	67	13,316	83
Officers' Uniforms.....			21,871	19	38,231	69	16	54	26,312	73	12,558	27			15,797	74	17,885	46	24,524	67	137,108	29
Officers' Duty Meals.....			12,436	08	21,867	15			18,352	02	7,826	47	1,142	09	9,265	80	11,796	35	10,801	00	94,067	56
Office Stationery, Supplies, Equip- ment and Furnishings.....			5,492	69	6,304	62	4,757	25	3,433	48	2,904	33	324	28	2,212	49	3,041	42	2,821	83	31,202	39
Other Administrative Charges.....			4,406	64	13,394	66	2,126	43	6,067	51	3,300	32	809	18	9,851	08	6,102	55	6,645	55	53,374	72
Maintenance of Convicts.....			44,729	80	199,063	54	433,013	91	4,142	30	292,301	82	103,841	82	129,847	78	183,872	46	161,966	75	1,558,800	18
Discharge Expenses.....			16,400	54	16,675	40			17,965	85	9,491	06			9,829	30	16,994	36	12,495	84	90,852	95
Operating Expenses.....			113,182	53	2,417	13	2,752	47	127,286	21	87,327	14	1,194	35	31,644	81	96,891	74	82,038	38	856,308	76
Repairs and Upkeep of Buildings, Works and Equipment.....			30,088	94	54,841	33	170	70	32,192	19	17,775	41	9	73	20,546	27	19,908	64	17,367	79	192,901	00
Livestock Purchases.....			192	00	725	00			369	00	34,616	30			3,490	50	8,301	93	29,259	00	48,203	73
Gratuities in lieu of Retiring Leave Accumulation on Construction of Buildings and Works.....					1,859	92			750	00	361	84			1,150	08	373	92	1,214	04	6,269	80
Acquisition of Equipment.....					55,845	75	740,481	61	56,778	33	90,520	20	20,507	30	23,923	33	28,549	20	26,018	25	1,137,068	51
					27,893	75	41,480	16	50,265	83	44,745	57	16,922	74	26,912	37	45,031	92	18,858	12	340,946	45
Total.....			44,720	80	1,047,458	38	807,643	29	1,356,996	55	860,678	07	42,108	87	741,250	89	890,748	95	812,585	68	8,644,888	91

PENSIONS AND OTHER BENEFITS

Pension to Mrs. Alice Joynson, c. 11, 1914.....	(21)	\$	500 00
Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927.....	(21)	\$	600 00
Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927.....	(21)	\$	600 00

Payments of Damage Claims

Payee	Particulars	Authority	Amount
Malenfant, Philippe	Damage to property.....	T.B. 423860, March 14, 1952.....	4,000 00
One claim.....			77 00
			<u>\$ 4,077 00</u>

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Privileges, Licences and Permits.....	20,059 55	17,722 24
B Proceeds from Sales	402,270 61	348,738 53
C Refunds of Previous Years' Expenditure.....	6,187 54	4,117 06
D Miscellaneous	796 43	221 75
Total Ordinary	<u>\$ 429,314 13</u>	<u>\$ 370,799 58</u>

Details

Ordinary Revenue—	
A Privileges, Licences and Permits: Rentals from employees.....	20,059 55
B Proceeds from Sales: Farm produce, \$251,412.50; manufactured products, \$137,822.83; water, \$12,026.44; sundries, \$1,008.84.....	402,270 61
Sales of farm produce consisted of cash sales of \$22,016.36 and an amount of \$229,396.14 charged to Vote 183 representing the value of produce grown and consumed at the penitentiaries.	
C Refunds of Previous Years' Expenditure.....	6,187 54
D Miscellaneous	796 43
Total Ordinary	<u>\$ 429,314 13</u>

A "Distribution of Revenue Receipts by Penitentiaries" is shown on page J-18.

Certified correct.

R. B. GIBSON,
Commissioner of Penitentiaries.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
A Outstanding Imprest Account Cheques—				
Justice—Penitentiaries	58 38		12 35	70 73
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
B Contractors' Securities—Cash				
Justice—Penitentiaries	73,785 83	74,967 97	31,532 14	30,350 00
Sundry Suspense Accounts				
C Unclaimed Cheques Suspense—				
Justice—Penitentiaries			10 94	10 94
	<u>\$ 73,844 21</u>	<u>\$ 74,967 97</u>	<u>\$ 31,555 43</u>	<u>\$ 30,431 67</u>

A At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1951-52 in respect of this Office.

C All cheques except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue, are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	21,857 11	22,526 19
Previous Years—Collectible	39 65	104 02
—Uncollectible		1,028 87
	<u>\$ 21,896 76</u>	<u>\$ 23,659 08</u>

Items totalling \$1,028.87 were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. The minus amounts in parentheses indicate annual deductions for certain perquisites from salary rates above. Also included are the travelling expenses of these employees where the amount was \$500 or over. The second list contains the names of other salaried employees who received travelling expenses of \$500 or over

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gibson, R. B., Commissioner	\$14,400 00	\$ 682 04	Douglass, R. S.	6,540 00 (-654 00)	
McCulley, J., Deputy Commissioner	9,000 00	1,046 14	Everatt, J. W.	6,540 00 (-654 00)	
Gendreau, L. P., Deputy Commissioner	9,000 00		Field, A. T.	5,870 00	589 31
Allan, R. M.	7,260 00 (-726 00)		Goad, G. T.	6,960 00 (-696 00)	
Boyd, W. D.	5,140 00	578 65	LeBel, G.	7,260 00 (-726 00)	
Brodeur, E.	5,568 00 (-556 00)		MacLean, N. R.	6,540 00	809 45
Bowden, N.	5,268 00		March, R. E.	5,268 00 (-526 00)	
Campbell, A. H.	6,540 00 (-654 00)		Martel, L.	5,268 00	
Catto, R. W.	7,200 00	690 67	Martineau, J. B.	5,940 00	
Cleaton, H.	6,540 00 (-654 00)		McLaughlin, J. A.	6,540 00	875 37
Coyles, H.	5,260 00		Morrison, B. D.	5,000 00	1,049 60
Cratchley, R. H.	5,260 00		Richmond, V. S. J.	5,004 00 (-526 00)	
Crofton, G. T.	5,004 00 (-526 00)		Sauvant, G. L.	7,290 00	
Davidson, S. C.	5,568 00 (-556 00)		West, W. H.	5,268 00 (-526 00)	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Cayo, W. J.	\$ 807 95*	Coutts, C. C.	956 55	Des Rosiers, C. E. ...	735 14*
McLean, D. M.	732 51				

*Removal expenses.

Suppliers and Contractors receiving \$10,000 or over from this Office

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from this office, his name and the total amount received are also included in the following list.

The Ahearn and Soper Company Limited, Ottawa, \$34,681.10; Anglo-Canadian Leather Co. Limited, Montreal, \$18,180.47; Atlantic Wholesalers Ltd., Sackville, N.B., \$23,063.45; Beardmore & Co. Limited, Acton, Ont., \$14,450.29; Brandram-Henderson Limited, Montreal, \$11,521.16; Burns & Co. Limited, Winnipeg, \$33,608.25.

Government of Canada—Department of Public Printing and Stationery, \$70,556.79, Department of Veterans Affairs, \$23,818.11; Canada Cement Company Limited, Montreal, \$25,916.14; Canada Packers Limited, Toronto, \$143,610.27; Canadian Cannery Limited, Hamilton, Ont., \$44,123.32; Canadian Cottons Limited, Montreal, \$60,683.63; The Canadian Fairbanks-Morse Company Limited, Montreal, \$16,367.97; Canadian General Electric Company Limited, Ottawa, \$39,699.32; Canadian Johns-Manville Co. Limited, Toronto, \$17,161.88; Canadian National Railways, Montreal, \$26,303.60; Canadian Pacific Railway Company, Montreal, \$16,136.95; Canadian Vickers Limited, Montreal, \$70,803.55; J. M. Chartrand, Montreal, \$12,075.64; The Codville Company Limited, Prince Albert, Sask., \$13,049.01; Construction Engineering Services, Montreal, \$10,020.84; Copp Woolen Mills Limited, Port Elgin, N.B., \$36,059.34; Crane Limited, Montreal, \$36,308.84; Cumberland Railway & Coal Company, Springhill, N.S., \$47,156.46.

Daigle & Paul Limited, Montreal, \$18,193.95; A. Davis & Son, Limited, Kingston, Ont., \$26,489.69; Dominion Textile Company Limited, Montreal, \$48,469.42; Drummond, McCall & Co. Limited, Montreal, \$12,256.65; Drury's Fuel and Builders Supplies Reg'd, Kingston, Ont., \$57,270.19; Eastern Farm Products Co., Montreal, \$27,547.67; T. H. Estabrooks Co., Limited, Saint John, N.B., \$24,042.00; Foster Wheeler Limited, St. Catharines, Ont., \$30,286.01; Gamble-Robinson Limited, Kingston, Ont., \$11,633.59; John M. Garland Son & Company Limited, Ottawa, \$11,861.37; General Steel Wares Limited, Montreal, \$10,778.24; Gilley Bros., Limited, New Westminster, B.C., \$38,917.29; Halliday, Dube Lumber Co., Montreal, \$30,878.21; The Hobart Manufacturing Company Limited, Toronto, \$13,972.51; Frank Hunnisett Limited, Toronto, \$11,772.28; Hydro-Quebec, Montreal, \$15,244.37.

Intercontinental Packers Ltd., Saskatoon, Sask., \$13,182.14; Kearney Bros. Limited, Montreal, \$14,949.20; Kingston Creamery, Kingston, Ont., \$13,590.29; Kingston Public Utilities Commission, Kingston, Ont., \$17,216.88; Labrador Construction Company Ltd., Montreal, \$614,186.72; W. C. Macdonald Incorporated, Montreal, \$59,083.72; Edgar Mailhot Limited, Montreal, \$71,002.90; Maritime Co-operative Services Ltd., Moncton, N.B., \$10,785.60; McDiarmid Lumber Company, Ltd., Prince Albert, Sask., \$38,233.92; W. J. McFedridge, Kingston, Ont., \$60.845; The Montreal Cottons Limited, Valleyfield, Que., \$18,081.97; Morris Coal Co., Kingston, Ont., \$40,107.33; National Grocers Company Limited, Kingston, Ont., \$18,374.54; The New Brunswick Electric Power Commission, Fredericton, \$14,491.86; The Corporation of the City of New Westminster, B.C., \$12,109.40; North Star Lumber Company Ltd., Prince Albert, Sask., \$13,506.67; Northern Electric Company Limited, Ottawa, \$36,935.70.

Osler, Hammond & Nanton Limited, Winnipeg, \$37,044.78; Paton Manufacturing Company Limited, Sherbrooke, Que., \$59,727.96; Penmans Limited, Paris, Ont., \$44,461.26; Purity Flour Mills Limited, Montreal, \$40,960.32; The Quaker Oats Company of Canada Limited, Saskatoon, Sask., \$17,989.12; Renaud & Freres, Inc., Montreal, \$11,412.89; The James Robertson Co'y. (Limited), Montreal, \$14,464.77; Thomas Robertson & Company, Limited, Montreal, \$25,119.96; Rogers Montreal Limited, Montreal, \$137,684.06; St. Lawrence Sugar Refineries Limited, Montreal, \$15,633.78; Saskatchewan Power Corporation, Regina, \$13,297.22; Scott Clothing Co. Ltd., Longueuil, Que., \$61,652.56; Singer Sewing Machine Company, St. Johns, Que., \$14,606.52; Swift Canadian Co., Limited, Toronto, \$38,567.94; Williams & Wilson Limited, Montreal, \$16,326.70.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	4,315,754 00	4,292,365 15	3,708,452 16
(4) Professional and Special Services	154,300 00	143,378 26	125,851 10
(5) Travelling and Removal Expenses	53,935 00	27,347 10	41,436 14
(7) Postage	7,970 00	6,498 09	6,281 95
(8) Telephones, Telegrams and other Communication Services	8,070 00	8,540 35	7,563 33
(9) Printing of Departmental Reports and Other Publications	4,000 00	2,551 47	3,646 97
(10) Films, Displays, Broadcasting, Advertising, etc.....	3,000 00	4,497 11	3,556 93
(11) Office Stationery, Supplies, Equipment and Furnishings....	46,165 00	57,829 51	31,230 24
(12) Materials and Supplies	2,614,862 00	2,404,537 04	2,196,775 40
Buildings and Works, including Land—			
(13) Acquisition and Construction	1,489,375 00	1,137,196 51	872,553 87
(14) Repairs and Upkeep	152,700 00	100,760 09	104,261 51
Equipment—			
(16) Acquisition and Construction	400,466 00	341,942 03	264,986 23
(17) Repairs and Upkeep	100,274 00	92,140 41	79,851 74
(19) Municipal and Public Utility Services.....	101,915 00	96,685 45	85,207 67
(20) Grants, Subsidies, etc., Not included Elsewhere	35,000 00	29,000 00	27,250 00
(21) Pensions, Superannuation and other Benefits.....	31,200 00	22,286 63	42,945 25
(22) All other Expenditures	436,710 00	168,598 99	196,252 65
	9,955,696 00	8,936,154 19	7,798,103 14
(34) Less Estimated Savings and Recoverable Items.....	200,000 00		
	<u>\$9,755,696 00</u>	<u>\$8,936,154 19</u>	<u>\$7,798,103 14</u>

1951-52
PUBLIC ACCOUNTS

PART II
K

DEPARTMENT OF LABOUR

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF LABOUR

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page K-20, Open Accounts on page K-21 and Expenditures by Standard Objects on page K-27.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
K-4	Stat.	Minister of Labour—Salary and Motor Car Allowance.....	12,000 00	12,000 00	11,838 70
A—DEPARTMENT					
GENERAL ADMINISTRATION					
K-4	185}	Departmental Administration.....	571,454 00	561,465 03	539,375 62
K-4	186}	To provide for expenses of the Economics and Research Branch.....	460,711 00	440,804 18	407,263 79
		Annuities Act—			
K-5	187}	Administration.....	858,684 00	780,227 31	752,356 12
K-5	708}				
K-5	709	*To provide authority for payment of premiums in respect of Government Annuity Contracts Nos. 313,519 and 313,520, less amounts of the instalments of annuity paid under the contracts.....	1 00		
K-5	710	*To authorize the Minister of Labour to enter into contracts to provide that new employers specified in the Details of the Estimates shall become parties to Group Annuity Contracts in the place of the original employers.....	1 00		
K-6	711	*To authorize payments in discharge of obligations in respect of Group Annuity Contract G 565.....	1 00		
K-6	593	*To authorize the Minister of Labour to enter into contracts to provide that new employers specified in the Details of Estimates shall become parties to Group Annuity Contracts in the place of the original employers.....	1 00		
K-7	Stat.	Government Annuities—Payment required to maintain reserve.....	940,138 44	940,138 44	659,786 64
K-7	188	*Fair Wages, Conciliation, Industrial Relations, Industrial Disputes Investigations.....	348,542 00	319,449 95	332,248 08
K-8	189	Canada Labour Relations Board.....	8,000 00	4,705 88	7,009 36
K-8	190	International Labour Conferences.....	61,118 00	55,650 20	61,321 43
K-8	191	Labour Gazette, authorized by Labour Department Act.....	143,948 00	128,898 43	161,995 98
K-9	192/	*To provide for the effective organization and use of agricultural manpower.....	305,000 00	300,484 00	197,575 64
K-9	592/				
VOCATIONAL TRAINING CO-ORDINATION ACT, 1942					
K-9	193	Administration.....	30,431 00	25,677 98	32,543 89
		*Expenditures for Vocational Training—			
K-10	194/	Training Payments to the Provinces.....	3,652,000 00	3,598,046 73	3,206,144 60
K-10	712/				
K-10	195	Payments to the Provinces for Capital Expenditures for vocational schools, buildings and equipment.....	1,250 000,00	857,514 18	1,154,863 00

DEPARTMENT OF LABOUR

K-3

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
GOVERNMENT EMPLOYEES' COMPENSATION					
K-11	196	Administration of the Government Employees' Compensation Act.....	59,716 00	58,158 14	62,841 23
K-11	Stat.	Payments of Compensation respecting Government Employees.....	1,091,471 49	1,091,471 49	981,363 95
TERMINABLE SERVICES					
K-14	197	To provide for expenses including authority to establish Advisory Committees on industrial matters and manpower co-ordination to act in an advisory capacity to the Minister of Labour.....	27,848 00	17,762 28	38,667 15
K-14	198	Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years....	10,000 00	78 86	14,291 81
K-14	199	To provide for payment to the National Film Board for educational films for exhibition....	24,000 00	24,000 00	24,000 00
K-14	200) 713 } 594 }	*To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada.....	1,257,051 00	1,141,731 34	720,713 22
K-15	714	To authorize the Minister of Labour to arrange for a program of Rehabilitation for the Physically Handicapped, including the appointment of an Advisory Committee, and to provide for expenditures in connection therewith.....	48,000 00	5,601 26	
K-15	715	To provide for expenditures to be incurred on preparatory work to implement recommendations made by the National Advisory Council on Manpower.....	30,000 00	13,586 43	
SPECIAL					
K-16	716	*To authorize and provide for Federal contributions to reimburse the Province of Quebec for one half the expenditure for the reconstruction of buildings of Technical and Marine Schools, Rimouski, Que.....	65,419 00	65,418 69	264,461 67
B—UNEMPLOYMENT INSURANCE ACT, 1940					
K-16	201	*Administration.....	23,847,199 00	23,519,567 26	21,904,809 68
K-18	202 } 595 }	Government's contribution to the Unemployment Insurance Fund.....	30,200 000,00	29,940,162 15	26,133,319 99
K-19	203	To provide for the transfer of labour to and from places where employment is available in agriculture and industry and expenses incidental thereto, in accordance with regulations of the Governor in Council.....	200,000 00	86,504 70	135,613 90
K-19	204	*Unemployment Assistance—Newfoundland....	500,000 00	263,018 15	2,984,565 81
K-20	717	To reimburse the Unemployment Insurance Fund under Section 87F(1) of the Unemployment Insurance Act, 1940, as amended by Statute of 1950.....	40,000 00	35,438 35	1,780,000 00
GENERAL					
K-20	Stat.	Gratuities to families of deceased employees... <i>Expenditures: from Appropriations not required for 1951-52.....</i>	14,537 26	14,537 26	11,396 00 47,731 74
Total.....			\$66,057,272 19	\$64,302,098 67	\$62,628,099 00

*Complete title is shown in the following details.

Salary of Minister, Hon. M. F. Gregg, Salaries Act, c. 24, 1944.....	(1)	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	(2)	\$	2,000 00

Hon. M. F. Gregg received travelling expenses of \$3,419.75 which were charged to Vote 185.

A-DEPARTMENT

GENERAL ADMINISTRATION

Votes 185 and 707 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 420,937 00	416,922 01	414,661 92
Terminable Allowances	(2) 660 00	1,849 99	1,849 99
Reporting and Legal Fees	(4) 1,000 00	500 00	466 00
Travelling Expenses	(5) 13,000 00	16,740 00	15,473 42
Freight, Express and Cartage	(6) 2,000 00	2,700 00	2,575 17
Postage	(7) 100 00	100 00	100 00
Telephones, Telegrams and Cables	(8) 4,900 00	5,673 90	5,648 18
Printing of Departmental Reports and Other Publications	(9) 20,000 00	18,100 00	16,521 54
Newspaper, Radio, Film, Displays and Other Publicity....	(10) 73,057 00	72,557 00	68,961 26
Office Stationery, Supplies and Equipment	(11) 20,000 00	21,500 00	20,727 94
Repairs and Upkeep of Buildings	(17) 300 00	1,195 00	1,195 00
Water and Light Services	(19) 500 00	300 00	296 50
Grant to Frontier College	(20) 5,000 00	5,000 00	5,000 00
Grants to Labour Organizations	(20) 1,000 00	1,000 00	1,000 00
Subscriptions to Newspapers, etc.	(22) 3,000 00	3,000 00	2,844 24
Expenses of Delegates to Special Conferences.....	(22) 1,300 00	76 10	76 10
Sundries	(22) 5,000 00	4,240 00	4,067 77
	<u>\$ 571,454 00</u>	<u>\$ 571,454 00</u>	<u>\$ 561,465 03</u>

Travelling expenses paid to P. E. Cote, Parliamentary Assistant to the Minister of Labour, amounted to \$1,649.06 (including \$1,217.01 charged to Vote 190).

Vote 186 To provide for expenses of the Economics and Research Branch

	Estimates	Allotments	Expenditures
Salaries	(1) 393,311 00	391,111 00	379,569 10
Travelling Expenses	(5) 7,500 00	6,500 00	5,209 63
Freight, Express and Cartage	(6) 1,500 00	2,000 00	1,939 24
Postage	(7) 100 00	100 00	100 00
Telephones, Telegrams and Cables	(8) 2,000 00	2,000 00	946 60
Printing of Departmental Reports and Other Publications	(9) 35,000 00	28,350 00	28,303 17
Office Stationery, Supplies and Equipment	(11) 10,000 00	13,500 00	12,165 11
Machine Rentals	(11) 9,800 00	9,800 00	9,248 68
Grants and other expenses for research in the field of industrial arbitration	(20) 6,250 00	6,250 00	3,141 35
Expenses re Special Technical Conferences	(22) 1,000 00	600 00	10 00
Sundries	(22) 500 00	500 00	171 30
	<u>\$ 460,711 00</u>	<u>\$ 460,711 00</u>	<u>\$ 440,804 18</u>

Votes 187 and 708 Annuities Act—Administration

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 436,384 00	436,384 00	426,839 40
A	Commissions to Agents and Postmasters	(4) 275,000 00	260,796 00	206,835 47
	Professional and Special Services	(4) 1,550 00	1,550 00	1,000 00
	Travelling Expenses	(5) 2,500 00	2,500 00	2,335 34
	Freight, Express and Cartage	(6) 1,500 00	2,000 00	1,706 52
	Postage and Rental of Post Office Boxes	(7) 1,000 00	1,000 00	882 00
	Telephones, Telegrams and Other Communication Services	(8) 4,000 00	6,200 00	6,154 62
	Newspaper, Periodical, Radio and Other Publicity....	(10) 106,500 00	106,500 00	96,004 41
	Office Stationery, Supplies and Equipment	(11) 25,000 00	36,304 00	33,907 59
	Unemployment Insurance Contributions	(21) 300 00	300 00	199 30
	Security Premiums	(22) 4,500 00	4,500 00	3,718 87
	Sundries	(22) 450 00	650 00	643 79
		<u>\$ 858,684 00</u>	<u>\$ 858,684 00</u>	<u>\$ 780,227 31</u>

A The following agents were paid commissions of \$5,000 or over: R. B. Amos, Toronto, \$6,205.72; F. W. E. Bartholomew, Toronto, \$6,578.81; A. Berscht, Kitchener, Ont., \$6,364.33; H. S. Cooper, Hamilton, Ont., \$6,419.56; F. C. Crosby, Toronto, \$6,405.71; G. Gleave, Edmonton, \$5,071.52; T. G. Hills, Toronto, \$6,842.67; A. E. Milton, Regina, \$5,307.38; F. W. Plaxton, Toronto, \$6,488.41; L. Potvin, Quebec, \$7,036.88; H. L. Smith, Hamilton, Ont., \$6,721.12; G. C. Wright, Calgary, Alta., \$6,019.66.

Vote 709 Annuities Act—To provide, notwithstanding the Government Annuities Act, authority for payment out of the Government Annuities Fund to Fred Clare and Celia Clare, purchasers of Canadian Government Annuity Contracts Nos. 313,519 and 313,520 of the premiums paid with respect to said contracts less amounts of the instalments of annuity paid under the contracts..... (22) \$ **1 00**
Expenditures..... **nil**

Under the above authority, the following payments were made from the Government Annuities Fund:
 F. Clare, \$2,153.44; C. A. Clare, \$1,449.

Vote 710 Annuities Act—Notwithstanding the Government Annuities Act, to authorize the Minister of Labour in consequence of the transfer of employees from the original employers to the new employers specified in the Details of the Estimates to enter into contracts with the original employers and the new employers, to provide that the new employers shall, effective on the dates respectively specified in the Details become parties to Group Annuity Contracts specified in the said Details respectively in the place of the original employers with respect to employees to whom those contracts applied and who were transferred to the new employers and for the application of the contracts in respect of service with the original employers and the new employers and for such other terms as the Minister deems necessary for the maintenance and continuity of pension rights of the employees under those contracts, and to provide for payments in the current and subsequent fiscal years in accordance with the contracts so entered into out of the Government Annuities Account... (22) \$ **1 00
Expenditures..... **nil****

This vote authorized the Minister of Labour, in consequence of the transfer of employees from the original employers to the new employers, as detailed below, to enter into contracts to provide that the new employers become parties to Group Annuity Contracts in the place of the original employers.

<u>Group Contract Number</u>	<u>Original Employer</u>	<u>New Employer</u>	<u>Date of Transfer</u>
G 153	The William Kennedy & Sons Limited	Had-Mil (Canada) Limited	February 27, 1951
G 785	The Municipal World Limited.	The Printing World	April 1, 1950
G 758	The Levy Brothers Company Limited	Levy Brothers Company Limited	August 31, 1950
G 455	Pemberton & Son, Vancouver Limited	Pemberton Securities Limited	April 3, 1951
G 287	The Star Theatre Company Limited and The Mahon Agencies Limited	Strand Theatre Limited, New Orpheus Theatre Limited	September 1, 1949
G 217	Canadian Durex Abrasives Limited	Canadian Minnesota Mining & Manufacturing Co. Ltd., Behr-Manning (Canada) Limited	May 1, 1951
G 640	The Corporation of the Township of Nepean	The Corporation of the City of Ottawa..	January 1, 1950
G 737	Corporation of the Township of Gloucester	The Corporation of the City of Ottawa..	January 1, 1950
G 631	Woodland Dairy Company Limited	Palm Dairies Limited	June 1, 1951

Vote 711 Annuities Act—To authorize payments after as well as before the end of the current fiscal year out of the Government Annuities Fund in discharge of obligations purported to have been made with respect to hourly-rate employees under paragraph 2 of subsection (b) of section 3 of Group Annuity Contract G 565 entered into under the Government Annuities Act with the Subsidiary Companies of General Motors Corporation (U.S.A.) operating in Canada

(22) \$ 1 00
nil

Expenditures

No charges were made to the Fund under the above authority.

Vote 593 Annuities Act—Notwithstanding the Government Annuities Act, to authorize the Minister of Labour in consequence of the transfer of employees from the original employers to the new employers specified in the Details of the Estimates to enter into contracts with the original employers and the new employers, to provide that the new employers shall, effective on the dates respectively specified in the Details, become parties to Group Annuity Contracts specified in the said Details respectively in the place of the original employers with respect to employees to whom those contracts applied and who were transferred to the new employers and for the application of the contracts in respect of service with the original employers and the new employers and for such other terms as the Minister deems necessary for the maintenance and continuity of pension rights of the employees under those contracts, and to provide for payments in the current and subsequent fiscal years in accordance with the contracts so entered into out of the Government Annuities Account

(22) \$ 1 00
nil

Expenditures

This vote authorized the Minister of Labour, in consequence of the transfer of employees from the original employers to the new employers, as detailed below, to enter into contracts to provide that the new employers become parties to Group Annuity Contracts in the place of the original employers.

Group Contract Number	Original Employer	New Employer	Date of Transfer
	Commercial Reproducing Com- pany Limited	Commercial Reproducing Canada Limited	June 26, 1951
G 93	Clarkson, Gordon, Dilworth and Nash	Clarkson, Gordon and Company and The Clarkson Company	September 1, 1950
G 231	Lukis, Stewart and Company Limited and George H. Forster and Company Limited	Lukis, Stewart and Company, George H. Forster and Company	June 30, 1951
G 685	Montgomery, McMichael, Com- mon, Howard, Forsyth and Ker	McMichael, Common, Howard, Ker and Cate	August 1, 1951
G 287	The Mahon Agencies Limited .	Mahon Agencies Limited	February 1, 1951
G 434	J. R. Longstaffe Limited..... Consolidated Beattie Mines Limited	J. R. Longstaffe Company Limited Beattie-Duquesne Mines Limited	January 11, 1952 December 10, 1951
G 767	Empire Hanna Coal Company Limited	Empire Hanna Coal Division of the M. A. Hanna Company	June 30, 1951
G 667	Middlesex Motors Limited	Middlesex Motors Company Limited ...	September 1, 1950

Government Annuities—Payment required to maintain reserve, Government Annuities Act, c. 7, R.S., as amended..... (20) \$ 940,138 44

Section 15 of the Act requires that the liabilities in the statutory account shall include, at the end of each fiscal year, the present value of all annuities contracted for to that date. As premium income and interest credits were insufficient to provide for this liability, the account was augmented by the above amount (see "Government Annuities" under Open Accounts further on in this section).

Vote 188 Fair Wages, Conciliation, Industrial Relations, Industrial Disputes Investigations, including the administration of legislation relating thereto, and for activities re promotion of co-operation in industry between Labour and Management

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	247,642 00	247,642 00	246,058 96
Travelling Expenses	(5)	40,000 00	39,925 00	35,184 14
Freight, Express and Cartage	(6)	300 00	400 00	390 65
Postage	(7)	600 00	900 00	864 70
Telephones and Telegrams	(8)	5,000 00	8,075 00	8,062 00
Printing of Departmental Reports and Other Publica- tions	(9)	7,500 00	10,600 00	6,968 44
Films, Posters and Other Publicity	(10)	14,000 00	14,000 00	11,325 30
Office Stationery, Supplies and Equipment	(11)	2,500 00	2,700 00	2,095 99
Sundries	(22)	1,000 00	1,000 00	711 54
A Expenses re Industrial Disputes Investigations	(22)	30,000 00	23,300 00	7,788 23
		\$ 348,542 00	\$ 348,542 00	\$ 319,449 95

This vote was provided for the administration of the Fair Wages and Hours of Labour Act, c. 39, 1935, and the Industrial Disputes Investigations Act, c. 112, R.S., as amended.

A Per diem payments, with the total payment in parentheses, in connection with inquiries under the relevant Act were as follows: A. Anderson, \$25 (\$125); A. Andras, \$25 (\$200); K. G. Baker, \$25 (\$175); R. Beauparlant, \$30 (\$330); Hon. Mr. Justice O. L. Boulanger, \$60 (\$240); J. C. Bury, \$25 (\$150); Judge A. Cochrane, \$60 (\$120); J. J. Connolly, \$25 (\$225); G. Desaulnier, \$25 (\$150); Judge A. H. Dowler, \$60 (\$300); C. L. Dubin, \$25 (\$200); H. C. Goldenburg, \$25 (\$175); A. Hawkins, \$25 (\$125); Hon. J. D. Hyndman, \$60 (\$420); Hon. Mr. Justice A. M. Labelle, \$25 (\$275); W. E. Mathews, \$25 (\$175); A. Montpetit, \$30 (\$150); M. Rubinstein, \$25 (\$175); P. S. Smith, \$25 (\$150); Hon. Mr. Justice E. Tellier, \$60 (\$960); P. Vadboncoeur, \$25 (\$325); H. D. Woods, \$30 (\$180); D. Wren, \$25 (\$125).

Vote 189 Canada Labour Relations Board

	Estimates	Allotments	Expenditures
Reporting Fees and Expenses	1,400 00	1,400 00	1,020 35
Travelling Expenses (Staff)	200 00	200 00	
Telephones, Telegrams and Cables	500 00	500 00	226 00
Office Stationery and Supplies	500 00	500 00	397 23
Allowances and Expenses of Board Members	5,300 00	5,250 00	2,938 30
Sundries	100 00	150 00	124 00
(22) \$	\$ 8,000 00	\$ 8,000 00	\$ 4,705 88

This vote was provided for the administrative expenses of the Canada Labour Relations Board established under authority of the Industrial Relations and Disputes Investigation Act, c. 54, 1948.

Excepting the Chairman and Vice-Chairman, who, being Judges of the Courts, served without remuneration, each member of the National Board was paid \$25 for each day engaged on the work of the Board, plus travelling and living expenses when absent from his place of residence in connection with his duties.

Each member of a Conciliation Board is paid \$25 for each day in attendance at Board sittings and for each day spent in travelling from and to his place of residence in connection with Board Meetings.

Vote 190 International Labour Conferences

	Estimates	Allotments	Expenditures
Salaries	(1) 13,618 00	14,768 00	14,640 91
Travelling Expenses	(5) 500 00	500 00	
Freight and Express	(6) 200 00	200 00	6 60
Telephones, Telegrams and Cables	(8) 100 00	400 00	282 89
Printing of Reports on International Labour subjects ..	(9) 200 00	1,058 31	1,058 31
Office Stationery, Supplies and Equipment	(11) 200 00	200 00	
Sundries	(22) 500 00	300 00	1 00
A Allowances to Delegates and Expenses of Conferences..	(22) 46,000 00	43,691 69	39,660 49
	\$ 61,118 00	\$ 61,118 00	\$ 55,650 20

This vote was provided for the expenses of the delegates and advisers.

- A Travelling and living expenses of \$500 or over were paid to the following delegates and advisers who were not Government employees: J. H. Brace, \$1,734.46; C. Jodoin, \$1,956.45; F. X. Legare, \$1,638.20; H. W. Macdonnell, \$1,375.87; A. C. Ross, \$1,534.93; H. Taylor, \$2,296 (including \$315.10 charged to Vote 189); J. B. Ward, \$1,555.80; J. A. Whitebone, \$1,475.17.

Expenses of employees of this Department attending as delegates and advisers are included in the list of salary rates and travelling expenses given at the end of this section.

Votes 191 and 591 Labour Gazette, authorized by Labour Department Act

	Estimates	Allotments	Expenditures
Salaries	(1) 37,920 00	36,410 00	35,972 20
Fees of <i>Labour Gazette</i> Correspondents	(4) 3,828 00	192 00	192 00
Travelling Expenses	(5) 500 00	450 00	364 20
Freight, Express and Cartage	(6) 200 00	200 00	151 29
Telephones and Telegrams	(8) 100 00	150 00	117 14
Printing and Binding	(9) 101,000 00	105,536 00	91,185 04
Office Stationery, Supplies and Equipment	(11) 300 00	910 00	902 86
Sundries	(22) 100 00	100 00	13 70
	\$ 143,948 00	\$ 143,948 00	\$ 128,898 43

Revenues arising from services provided through the above expenditures amounted to \$8,039.13 from sale of the *Labour Gazette*.

Votes 192 and 592 To provide for the effective organization and use of agricultural manpower, including recruiting, transporting and placing workers on farms and related industries and assistance to the Provinces pursuant to agreements that may be entered into by the Minister of Labour with the Provinces and approved by the Governor in Council

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Radio, newspaper, postcard and other costs relating to forms of publicity for recruitment of manpower in agriculture and related industries	(10)	30,000 00	16,590 58	16,580 62
A To provide for expenditures to be borne by the Dominion for the effective organization and use of manpower in agriculture and related industries and assistance to the provinces pursuant to agreements entered into, including undischarged commitments of previous years	(20)	275,000 00	288,409 42	283,903 38
		<u>\$ 305,000 00</u>	<u>\$ 305,000 00</u>	<u>\$ 300,484 00</u>

Under the terms of P.C. 1231, March 22, 1951, the Federal Government entered into agreements with the provinces by which the Provincial Governments would be reimbursed fifty per cent of the costs incurred in recruiting farm labourers, male or female, and transporting and placing them on farms within the provinces. The Federal Government paid the costs of general publicity, including newspaper and radio advertising, printing and mailing of circulars, posters, letters, etc., and the production and distribution of films, as deemed necessary for the successful operation of the farm labour program.

A The following payments were made to the provinces: Nova Scotia, \$5,505.71; Prince Edward Island, \$547.80; New Brunswick, \$2,847.74; Quebec, \$17,448.15; Ontario, \$55,849.18; Manitoba, \$12,380.75; Saskatchewan, \$26,078.52; Alberta, \$41,726.87; British Columbia, \$18,601.06.

Expenditures included \$131,538.16 paid to the Department of National Defence for the costs of transportation and meals for Armed Services personnel who proceeded to the Prairie Provinces on harvest leave. The sum of \$28,620.56, representing the Provincial share of such costs, was received from the Provinces of Manitoba and Saskatchewan and credited to this allotment.

VOCATIONAL TRAINING CO-ORDINATION ACT, 1942

Vote 193 Administration

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	21,381 00	21,381 00	17,938 10
Travelling Expenses	(5)	3,500 00	3,500 00	2,660 52
Freight, Express and Cartage	(6)	50 00	150 00	130 34
Telephones, and Telegrams	(8)	150 00	150 00	139 80
Printing of Annual Report and Other Special Reports..	(9)	1,000 00	1,205 06	1,205 06
Office Stationery, Supplies and Equipment	(11)	500 00	500 00	418 76
Sundries	(22)	100 00	100 00	
A Expenses of Vocational Training Advisory Council	(22)	3,750 00	3,444 94	3,185 40
		<u>\$ 30,431 00</u>	<u>\$ 30,431 00</u>	<u>\$ 25,677 98</u>

The Vocational Training Co-ordination Act, c. 34, 1942, authorized the vocational training program and provided for the appointment of an Advisory Council to carry out investigations of problems relating to the operation of the Act and to make reports and recommendations thereon. The Provincial Governments directed the training and were reimbursed from Votes 194, 195 and 198 for expenditures made during the fiscal year under agreements entered into with the Federal Government.

This vote was provided for the administrative expenses of the vocational training program and for payment of travelling expenses and per diem allowances of members of the Council, who served without salary.

A Travelling expenses of \$500 or over were paid to the following members of the Advisory Council: F. T. Fairey, \$717.62; G. F. McNally, \$781.30.

Votes 194 and 712 Expenditures for vocational training under the Vocational Training Co-ordination Act, 1942, and agreements between the Dominion and Provinces approved by the Governor in Council, including vocational school assistance, projects for training of persons to fit them for gainful employment, or for defence industries, youth training, apprenticeship training, vocational training at secondary school level, foremanship and supervisory training and for training of members of His Majesty's Forces and other persons to fit them for skilled Armed Service occupations and to authorize the Minister of Labour to enter into an agreement with any Province on terms approved by the Governor in Council for such expenditures, as well as to provide for undischarged commitments of previous years—Training Payments to the Provinces

	Estimates	Allotments	Expenditures
Youth Training	410,000 00	388,000 00	387,092 07
Apprenticeship Training	500,000 00	496,000 00	495,987 83
Vocational School Assistance	2,000,000 00	2,310,000 00	2,308,298 62
Foremanship and Supervisory Training	7,000 00	8,000 00	7,601 14
Training of persons to fit them for gainful employment or for defence industries	500,000 00	331,000 00	300,687 76
Training of persons to fit them for the Armed Forces	210,000 00	94,000 00	93,809 95
Vocational Correspondence Courses	25,000 00	25,000 00	4,569 36
	(20) \$3,652,000 00	\$3,652,000 00	\$3,598,046 73

A statement of payments to the Provinces follows:

	Youth Training		Apprentice- ship Training		Voca- tional School Assistance		Training of persons to fit them for gainful employ- ment or for defence industries		Training of persons to fit them for the Armed Forces		Voca- tional Corre- spondence Courses		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Newfoundland.....	11,605	24			49,227	54							60,832	78
Nova Scotia.....	21,725	87	23,367	55	172,263	20	114,471	10					331,827	72
Prince Edward Island..	2,347	50			25,990	00							28,337	50
New Brunswick.....	33,316	63	23,475	48	92,700	00	49,724	64	12,128	83			211,345	58
Quebec.....	124,446	15			679,368	03	13,503	34	12,719	25				
							7,601	14*					837,637	91
Ontario.....	60,000	00	197,780	94	589,000	00	12,096	23	5,585	69			864,462	86
Manitoba.....	16,889	27	43,798	17	147,824	22	16,749	48	15,901	80			241,162	94
Saskatchewan.....	33,735	38	40,234	43	212,705	93	30,017	46	366	40			317,059	60
Alberta.....	31,019	00	158,112	13	143,800	00	53,294	45	46,803	82	4,569	36	437,598	76
British Columbia.....	51,094	73	7,634	00	195,419	70	7,607	86					261,756	29
	386,179	77	494,402	70	2,308,298	62	305,065	70	93,505	79	4,569	36	3,592,021	94
Sales Tax Arrears.....	912	30	1,585	13			3,223	20	304	16			6,024	79
Total.....	387,092	07	495,987	83	2,308,298	62	308,288	90	93,809	95	4,569	36	3,598,046	73

*Foremanship and supervisory training.

Vote 195 Payments to the Provinces for Capital Expenditures for vocational schools, buildings and equipment.....	1,250,000 00
Expenditures.....	(20) \$ 857,514 18

The following payments were made to the Provinces: Nova Scotia, \$21,943.59; Prince Edward Island, \$6,402.97; New Brunswick, \$60,233.60; Quebec, \$117,689.21; Ontario, \$471,970.66; Manitoba, \$34,531.47; Saskatchewan, \$135,249.39; Alberta, \$8,177.66; British Columbia, \$1,315.63.

GOVERNMENT EMPLOYEES' COMPENSATION

Vote 196 Administration of the Government Employees' Compensation Act

	Estimates	Allotments	Expenditures
Salaries	(1) 53,916 00	55,666 00	55,049 55
Legal Fees	(4) 1,000 00	250 00	40 49
Travelling Expenses	(5) 3,000 00	1,975 00	1,413 69
Freight, Express and Cartage	(6) 100 00	100 00	19 70
Telephones and Telegrams	(8) 100 00	125 00	107 09
Office Stationery, Supplies and Equipment	(11) 1,500 00	1,500 00	1,500 00
Sundries	(22) 100 00	100 00	27 62
	<u>\$ 59,716 00</u>	<u>\$ 59,716 00</u>	<u>\$ 58,158 14</u>

Payments of Compensation respecting Government Employees—Government Employees' Compensation Act, c. 18, 1947, as amended

	Estimates	Allotments	Expenditures
Administration costs of Provincial Boards to be borne by Federal Government	(4) 53,053 37	53,053 37	53,053 37
A Payments of Compensation respecting Government Employees	(21) 1,038,418 12	1,038,418 12	1,038,418 12
	<u>\$1,091,471 49</u>	<u>\$1,091,471 49</u>	<u>\$1,091,471 49</u>

A The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards from funds advanced by the Federal Government. In the Province of Quebec certain medical aid claims were settled directly by the Department. Subsequent to May 31, 1951, claims of employees resident in the Northwest Territories and the Yukon, formerly paid directly by the Department, were adjusted through the Workmen's Compensation Board of Alberta. Claims arising in the Province of Prince Edward Island prior to February 1, 1950, were adjusted through the Canadian National Railways.

Details of transactions resulting in the above expenditures follow:

Payments			
Provincial Boards			
Newfoundland		4,077 58	
Nova Scotia		86,194 76	
Prince Edward Island		3,290 81	
New Brunswick		25,815 05	
Quebec (Workmen's Compensation Commission).....		187,727 73	
Ontario		446,345 43	
Manitoba		66,799 80	
Saskatchewan		45,543 94	
Alberta	86,240 84		
Alberta (re Yukon and Northwest Territories' claims)	15,585 58		
		<u>101,826 42</u>	
British Columbia		241,081 33	
			1,208,702 85
Canadian National Railways with respect to employees in Prince Edward Island			2,813 46

Paid directly by the Department with respect to employees in:			
Newfoundland		1,932 87	
Quebec		54,349 18	
Yukon and Northwest Territories		5,778 43	
			<hr/> 62,060 48
			<hr/> 1,273,576 79
 <i>Less: Assessments and Refunds</i>			
Assessments:			
Canadian Arsenals Ltd.	76,777 53		
Northwest Territories Power Commission	599 00		
Polymer Corporation Ltd.	25,137 38		
			<hr/> 102,513 91
 Refunds:			
Central Mortgage and Housing Corporation	7,477 39		
Crown Assets Disposal Corporation	2,571 73		
International Fisheries Commission	1,018 99		
National Harbours Board	55,114 38		
Sundry administration expenses	12,010 57		
Miscellaneous	1,398 33		
			<hr/> 79,591 39
			<hr/> 182,105 30
			<hr/> \$1,091,471 49
			<hr/> <hr/>

STATUS OF ADVANCES, GOVERNMENT EMPLOYEES' COMPENSATION ACT

Board or Commission	Advances as at April 1, 1951	Advances made during year	Bank interest earned during year	Total	Less		Advances as at March 31, 1952	Outstanding administration charges, disbursements on claims and miscellaneous adjustments as at March 31, 1952		Balance on deposit with Boards as at March 31, 1952
	\$	cts.	\$	cts.	Reduction in advances during year	Interest deposited to credit of Receiver General	\$	cts.	\$	cts.
Newfoundland Board.....				15,000 00			15,000 00	1,839 42	13,160 58	
Nova Scotia Board.....	79,241 49	15,000 00		94,241 49			94,241 49	50,105 39	44,136 10	
Prince Edward Island Board.....	5,000 00			5,000 00			5,000 00	410 65	4,589 35	
New Brunswick Board.....	53,250 52	15,000 00	87 02	68,337 54		87 02	68,250 52	35,856 81	32,393 71	
*Quebec Commission.....	11,000 00			11,000 00						
Quebec Commission (Deposit Account).....	82,568 00			82,568 00			82,568 00	44,499 85	38,068 15	
Ontario Board.....	158,344 10			158,344 10			158,344 10	75,718 78	82,625 32	
Manitoba Board.....	65,547 97		228 14	65,776 11		228 14	65,547 97	14,054 81	51,493 16	
Saskatchewan Board.....	21,668 05		68 31	21,736 36		68 31	21,668 05	9,586 41	12,081 64	
Alberta Board.....	40,469 04	10,000 00		50,469 04			50,466 90	29,986 01	20,480 89	
British Columbia Board.....	106,687 61		602 37	107,289 98			106,687 61	45,007 68	61,679 93	
	623,776 78	55,000 00	985 84	679,762 62	11,002 14	985 84	667,774 64	307 065 81	360,708 83	

*Advances were issued to cover administration expenses only.

NOTE.—Advances as at March 31 were brought forward, instead of the cash balances on deposit with the Boards, as they represent the amounts which are shown as outstanding in the books of the Department.

TERMINABLE SERVICES

Vote 197 To provide for expenses including authority to establish Advisory Committees on industrial matters and manpower co-ordination to act in an advisory capacity to the Minister of Labour

		Estimates	Allotments	Expenditures
Temporary Assistance	(1)	9,048 00	10,648 00	10,332 95
Travelling Expenses	(5)	500 00	500 00	
Freight, Express and Cartage	(6)	100 00	100 00	
Postage	(7)	100 00	100 00	
Telephones and Telegrams	(8)	200 00	300 00	249 81
Office Stationery, Supplies and Equipment	(11)	200 00	200 00	100 00
A Allowances and Expenses of Board Members.....	(22)	17,500 00	15,800 00	7,051 83
Sundries	(22)	200 00	200 00	27 69
		<u>\$ 27,848 00</u>	<u>\$ 27,848 00</u>	<u>\$ 17,762 28</u>

A Members of the Advisory Boards and the National Advisory Council on Manpower established by P.C. 567, February 1, 1951, received per diem allowances of \$15 and \$25 respectively, plus actual travelling expenses when absent from their places of residence on the work of the Boards and the Council.

Mrs. Rex Eaton, serving on a per diem basis of \$15, received \$2,407.50. N. A. English, who attended as an alternate delegate to meetings of the National Advisory Council on Manpower held in Ottawa, received travelling expenses of \$887.94.

Vote 198 Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years.....			10,000 00
Expenditures.....	(20)	\$	<u>78 86</u>

Vote 199 To provide for payment to the National Film Board for educational films for exhibition.....			24,000 00
Expenditures.....	(10)	\$	<u>24,000 00</u>

Votes 200, 713 and 594 To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada to work on farms and other essential industry in Canada when Canadian labour is not available to meet the need; including costs connected with the supervision and welfare of persons already immigrated to Canada under former authorized labour movements and administrative expenses connected therewith

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	152,924 00	156,924 00	156,675 62
Living and Rental Allowances	(2)	21,149 00	31,749 00	22,012 70
Legal and Interpreter's Fees	(4)	500 00	123 00	122 25
Travelling Expenses	(5)	53,606 00	65,831 00	49,723 70
Freight, Express and Cartage	(6)	200 00	700 00	600 43
Postage	(7)	1,400 00	1,700 00	1,651 81
Telephones, Telegrams and Cables	(8)	21,389 00	24,114 00	24,102 12
Newspaper, Radio and Other Publicity	(10)	1,000 00	315 91	306 19
Office Stationery, Supplies and Equipment	(11)	3,000 00	4,400 00	3,621 31
A Acquisition of Equipment	(16)	3,982 00	3,982 00	3,982 00
Repairs and Upkeep of Equipment	(17)	5,000 00	4,800 00	4,457 97
Unemployment Insurance Contributions	(21)	876 00	876 00	825 73
Sundries	(22)	3,000 00	1,900 00	1,377 19
		<u>268,026 00</u>	<u>297,414 91</u>	<u>269,459 02</u>
Transportation Costs	(22)	379,424 00	411,139 00	330,730 53

Housing, Board and Maintenance—		Estimates	Allotments	Expenditures
B	Professional and Special Services	(4) 14,802 00	14,802 00	14,144 71
	Food and other Supplies	(12) 410,941 00	392,594 35	390,747 61
	Repairs and Upkeep of Buildings	(14) 1,027 00	843 73	756 25
	Rental of Buildings	(15) 54,615 00	54,613 19	54,613 19
	Repairs and Upkeep of Equipment	(17) 2,365 00	2,415 00	2,382 12
	Public Utility Services	(19) 15,059 00	25,081 66	25,071 00
	Sundries	(22) 6,592 00	7,492 00	7,397 15
		505,401 00	497,841 93	495,112 03
Hospitalization and Medical Aid—				
	Professional Services and Hospitalization Expenses..	(4) 40,000 00	37,477 00	37,473 72
C	To provide for Federal Contribution to Medical Aid and Hospitalization under Agreements with the Provinces	(20) 64,200 00	13,178 16	8,956 04
		104,200 00	50,655 16	46,429 76
		\$1,257,051 00	\$1,257,051 00	\$1,141,731 34

P.C. 2180, June 6, 1947, and other related Orders in Council, authorized the selection of individuals from the displaced persons camps in Europe, their reception at the port of entry into Canada and their placement in Canada. Provision was made for payment of their transportation expenses from the port of entry in Canada to the place of employment, living expenses en route and any necessary medical and hospital expenses.

A Comprised the purchase of: 1 car at a net cost of \$1,805; 1 truck at a net cost of \$2,177.
B Medical fees of \$500 or over were paid to: J. Chmara, Oshawa, Ont., \$2,138.74; E. R. McDuff, St. Paul l'Ermite, Que., \$1,188.

C The following payments were made to the Provinces: Quebec, \$1,935.10; Ontario, \$4,320.61; Manitoba, \$1,789.23; Saskatchewan, \$26.75; British Columbia, \$884.35.

Vote 714 To authorize the Minister of Labour to arrange for a program of Rehabilitation for the Physically Handicapped, including the appointment of an Advisory Committee, and to provide for expenditures in connection therewith

	Estimates	Allotments	Expenditures
Salaries	(1) 12,000 00	12,000 00	
Travelling Expenses	(5) 4,000 00	2,270 86	30 02
Freight, Express and Cartage	(6) 200 00	200 00	
Postage	(7) 100 00	100 00	
Telephones and Telegrams	(8) 200 00	200 00	
Office Stationery, Supplies and Equipment	(11) 1,500 00	500 00	61 20
Allowances and Expenses of Board and Committee Members	(22) 5,000 00	5,000 00	2,780 90
	23,000 00	20,270 86	2,872 12
Printing Informational and Educational Pamphlet	(9) 2,729 14	2,729 14	2,729 14
Payment to assist in the development of methods to co- ordinate activities of welfare agencies in the field of rehabilitation	(20) 25,000 00	25,000 00	
	\$ 48,000 00	\$ 48,000 00	\$ 5,601 26

Vote 715 To provide for expenditures to be incurred on preparatory work to implement recommendations made by the National Advisory Council on Manpower

	Estimates	Allotments	Expenditures
Office Stationery, Supplies and Equipment	(11) 20,000 00	20,000 00	13,586 43
Sundries	(22) 10,000 00	10,000 00	
	\$ 30,000 00	\$ 30,000 00	\$ 13,586 43

SPECIAL

Vote 716 To authorize and provide for Federal contributions to reimburse the Province of Quebec for one half the expenditure for reconstruction of buildings of Technical and Marine Schools, Rimouski, Quebec, and one half the cost of re-equipping the Technical School in accordance with the agreement entered into between the Minister of Labour and the Province of Quebec (Revote)

65,419 00
Expenditures..... (20) \$ 65,418 69

B—UNEMPLOYMENT INSURANCE ACT, 1940

Vote 201 Administration, including expenditures incurred in connection with the activities of the National Employment Service as delegated by the Minister of Labour in accordance with Section 88 of the Act

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 18,415,699 00	18,640,699 00	18,614,720 30
	Living and Other Allowances	(2) 23,500 00	18,500 00	17,575 52
A	Professional and Special Services	(4) 85,000 00	85,000 00	74,745 22
B	Commission to Post Office Department	(4) 700,000 00	715,000 00	707,640 29
C	Canadian Corps of Commissionaires	(4) 130,000 00	139,500 00	136,541 54
D	Travelling and Removal Expenses	(5) 610,000 00	525,290 00	500,994 60
E	Freight, Express and Cartage	(6) 80,000 00	80,000 00	74,343 68
	Postage	(7) 450,000 00	507,210 00	507,202 20
F	Telephones, Telegrams and other Communication Services	(8) 260,000 00	260,000 00	249,374 84
	Printing of Departmental Reports and other Publications	(9) 70,000 00	45,000 00	31,251 72
G	Films, Displays, Broadcasting, Advertising and other Informational Materials	(10) 50,000 00	20,000 00	14,067 85
H	Office Stationery, Supplies, Equipment and Furnishings	(11) 1,035,000 00	847,050 00	729,895 80
	Unemployment Insurance Books	(11) 75,000 00	75,000 00	66,475 22
I	Materials and Supplies.....	(12) 50,000 00	94,575 00	72,105 96
	Unemployment Insurance Stamps	(12) 40,000 00	40,425 00	40,423 35
J	Alterations, Maintenance and Repairs—Buildings	(14) 300,000 00	255,000 00	210,781 30
K	Rental of Office Accommodation	(15) 1,250,000 00	1,265,000 00	1,262,808 90
L	Acquisition of Equipment	(16)	9,950 00	5,109 68
	Repairs and Upkeep of Equipment	(17) 5,000 00	8,000 00	4,062 40
M	Electricity and Water Rates	(19) 83,000 00	105,000 00	104,641 44
	Unemployment Insurance Contributions	(21) 20,000 00	20,000 00	12,124 90
N	Sundries	(22) 10,000 00	10,000 00	4,891 02
O	Umpire, National Advisory Committee, National, Regional and Local Employment Committees and Courts of Referees	(22) 105,000 00	85,000 00	77,789 53
		\$ 23,847,199 00	\$ 23,847,199 00	\$ 23,519,567 26

The Unemployment Insurance Act, 1940, as amended, has a two-fold purpose, namely the payment of unemployment insurance benefits to insured workers involuntarily unemployed, and the creation of a national employment service to assist employees and employers in the solution of their employment problems. In addition, the Act provides for the establishment of a special account in the Consolidated Revenue Fund to be known as the Unemployment Insurance Fund—see under Open Accounts further on in this section. The moneys credited to this fund are derived from contributions made by employed persons, employers of such persons and the Government of Canada and are to be utilized only for the payment of unemployment insurance benefits and any other payments permissible under the Act.

Educational leave at full pay while attending a special course at the University of Toronto from May 21 to June 29 was granted to the following employees under authority of P.C. 8/3600, August 13, 1948: J. R. R. Belanger, J. F. Dwyer, T. Fishbourne, J. M. Gibson, W. Horrobin, H. D. Hurdon, P. G. Jones, M. A. M. Luperriere, G. F. Lawson, T. C. Luders, D. J. MacDonnell, K. E. Marsh, J. McGregor, J. R. Ryan, D. J. Stephenson, J. W. Temple, M. Tessier, W. Thomson, T. J. Van Larken, R. Vezina.

A Legal fees, \$24,596.83; court costs, \$756.43; armoured car delivery service, \$13,264.12; microfilming of records, \$4,607.33; building services, paid through the Department of Public Works, \$25,893.72; sundries, \$5,626.79.

Legal fees of \$500 or over were paid as follows: A. Angers, Chicoutimi, Que., \$733; J. Bertrand, Hull, Que., \$1,251.50; Bogart and McMaster, Toronto, \$778.65; A. Cote, Montreal, \$721.25; P. Cote, Quebec, \$773.65; E. Courchesne, Montreal, \$2,862.05; M. H. Fortier, Montreal, \$3,216.90; H. Garipey, Arthabaska, Que., \$593.72; F. L. Nash, Toronto, \$776.14.

Under authority of P.C. 99/1725, April 6, 1951, E. F. Elliott, Toronto, was paid a retaining fee of \$1,200, as technical adviser on matters pertaining to the mining industry.

B Commissions were paid at the rate of $\frac{1}{10}$ ths of one per cent of sales of stamps and meter impressions. These commissions were on total sales of \$88,455,035.53.

C Protective service rendered in local and regional offices.

D Expenditures included: bus and street car fares, \$17,239.76; accountable advances, \$340.65, of which \$115.65 is recoverable from a former employee, A. Theriault. Travelling expenses include charges for air travel amounting to \$13,067.69.

E Expenditures comprised: air transportation of goods, \$344.15; freight, \$23,308.98; express, \$23,362.31; cartage, \$27,328.24.

F Charges for the various services were: telephone rentals, \$154,521.70; long distance telephone calls, \$57,714.06; telegrams, \$28,695; teletype service, \$7,396.18; messenger service, \$1,047.90.

G Expenditures comprised: newspaper advertising, \$13,162.15; radio services, \$905.70.

H Expenditures comprised: stationery and office supplies, \$563,068.34; furniture, furnishings and fixtures, \$111,609.39; educational equipment, \$2,096.54; office equipment, \$26,586.13; maintenance charges, \$19,677.04; rent of office equipment, \$6,858.36. The foregoing expenditures included \$111,577.14 paid through the Department of Public Works, and \$602,626.37 paid through the Department of Public Printing and Stationery for stationery, office equipment and supplies, furniture and maintenance of equipment.

I Expenditures comprised: gasoline, \$2,493.20; oil and grease, \$616.81; heat, \$14,986.72; cleaning supplies, \$18,755.63; toilet supplies and paper cups, \$27,895.46; sundries, \$7,358.14.

J These payments were made through the Department of Public Works. Buildings where repairs and alterations cost \$2,000 or over were as follows:

St. John's—28 Buckmaster's Field, \$2,535.

Halifax—Knights of Columbus Hut, \$18,363.73, including payment in full on contract of R. E. Knight for repairs and alterations, \$17,540.

Hull, Que.—Federal Match Building, \$4,963.34.

Montreal—Charpentier Building, \$5,544.73; corner of Guy and St. Luke Streets, \$12,459.76, including payment in full on contract of Robert Miller Construction Co., for alterations, \$9,618; Packard Building, \$21,148.74, including payment in full on contract of Richard and B. A. Ryan Ltd. for alterations, \$14,270; Tubman Building, \$11,638.20, including payment in full on contract of Daniels and Mannard Ltd., for alterations, \$5,398.

Quebec—Syndicat Catholique Building, \$14,920.33, including payment in full on contract of J. O. Lambert, for alterations, \$13,850.

Riviere du Loup, Que.—20 de la Cour, \$2,452.05.

Ottawa—MacKenzie Building, \$15,601.92, including payment in full on contract of A. Lanctot Construction Co., for alterations and redecorating, \$11,870; No. 5 Temporary Building, \$7,974.65.

Toronto—Brock Building, \$3,328.07; Hyslop Building, \$7,628, including payment in full on contract of J. J. Salt Ltd., for interior painting, \$5,375.

Winnipeg—Customs House, \$8,269.47; Postal Station "B", \$6,509.87; Travellers Building, \$4,869.51.

New Westminster, B.C.—Belyea Building, \$2,557.79.

Vancouver—Alvin Building, \$3,220.60; Catelli Building, \$5,648.62, including final payment of \$4,816.92 on 1950-51 contract of Allen and Viner Construction Co. Ltd., for alterations, \$12,544.

K Expenditures comprised: rent of buildings, \$1,261,622.39; rent of storage space, \$1,186.51. Of these expenditures, payments made through the Department of Public Works amounted to \$1,261,159.39.

Amounts of \$3,000 or over paid as rentals were: Corner Brook, Nfld., The Western Publishing Co. Ltd., \$8,120; Amherst, N.S., Samuel Abraham, \$6,210; Bridgewater, N.S., LaHave Lodge No. 60, I.O.O.F., \$3,712.25; Glace Bay, N.S., Lewis Green, \$4,500; New Glasgow, N.S., Frank H. Sobey, \$8,915.64; Sydney, N.S., Joseph G. Azar, \$10,113.48; Charlottetown, W. L. Jordan, \$5,400; Bathurst, N.B., Kent Sales Limited, \$4,564.80; Campbellton, N.B., Mrs. Rose Rosenhek, \$4,803.72; Edmundston, N.B., D. J. Long, \$4,293.03; Moncton, Estate of Joseph S. Attis, \$6,500, Canadian Eastern Corporation Limited, \$6,808.50, Northern Electric Co. Ltd., \$4,200; Saint John, N.B., H. W. Wilson Company Limited, \$3,000, S.M.T. (Eastern) Ltd., \$7,270.32.

Chicoutimi, Que., Adjutor Potvin, \$8,061.90; Dolbeau, Que., Dr. Jean M. Dionne, \$3,619; Drummondville, Que., Ernest and Ubald Grondin, \$6,247.50; Gaspé, Que., Baker Hotel Limited, \$3,019.50; City of Granby, Que., \$4,059.20; Hull, Que., Edouard Desjardins, \$9,000; Jonquiere, Que., Emile Lefrancois, \$5,600;

Lachine, Que., J. Wilfrid Belanger, \$3,960; La Malbaie, Que., Georges Cauchon, \$3,984; La Tuque, Que., Northern Sec. 10c., Store Company Ltd., \$3,000; Levis, Que., Charles E. Belzil, \$4,090; Longueuil, Que., Marcel Mongeau, \$6,862.35; Montreal, Canadian Converters' Company Limited, \$75,595.83; Freres de Saint Gabriel, \$5,545.89; Guy Holdings Limited, \$99,229.14; Montreal Industrial Sites & Investments Ltd., \$6,480; Northern Film Exchange Limited, \$5,516.62; Packard Building Reg'd., \$28,937.50; John Wesley Tubman, \$30,833.30; Westmount Realities Company, \$15,840; Quebec, B. E. Barakatt, \$7,098, Chenor Realty Company Limited, \$1246.89, L'Action Sociale Catholique Ltée., \$14,040, Motors Limited, \$5,717.25, Secretariat des Syndicats Catholiques de Quebec Inc., \$48,569.43; Rimouski, Que., Pierre Leo Ratte, \$4,675; Rouyn, Que., J. Krancevic, \$6,400; Ville St. Georges, Que., Estate of Philippe Thibaut, \$3,407.83; St. Hyacinthe, Que., J. Ernest St. Onge, \$6,160; St. Jean, Que., Georges Bouchard, \$3,457.50; City of Shawinigan Falls, Que., \$6,250; Corporation of the City of Sherbrooke, Que., \$4,800; Sorel, Que., S. Dumas & Fils Enrg., \$7,540; Valleyfield, Que., Ludovic Montpetit, \$6,458.05; Verdun, Que., Verdun Radio Centre Incorporated, \$5,095.63; Victoriaville, Que., Armand C. Beland, \$4,032.

Brantford, Ont., B. H. Schultz & L. O. Schultz, \$5,896.76; Belleville, Ont., Jamieson Bone, \$3,600; Chatham, Ont., W. S. Richards and Mrs. Edna M. Riseborough, \$6,000; Cornwall, Ont., Cornwall Columbus Club, \$5,000; Hamilton, Ont., Estate of Thomas Crooks, \$8,400; Imperial Oil Limited, \$13,200; Reliable Life Insurance Society, \$3,300; Kingston, Ont., Anderson Bros. Ltd., \$7,203.37; Kitchener, Ont., W. V. Siegner, \$4,200; London, Ont., John Bevan Hay, \$18,500; New Toronto, Ont., Mrs. Margaret Given, \$5,749.99; Niagara Falls, Ont., John Buckley Mears & Halbert Franklin Williams, \$5,368.50; North Bay, Ont., Price Signs & Displays, \$6,900; Orillia, Ont., Sidney Morris, \$3,000; Oshawa, Ont., S. R. Alger Holdings Ltd., \$9,600; Ottawa, Air Chute Realty Ltd., \$16,000; Owen Sound, Ont., People's Stores Ltd., \$6,650; Peterborough, Ont., Harry & Myer Cherney, \$6,110; Sarnia, Ont., Chester Ferris, \$3,600; St. Catharines, Ont., Lincoln Properties Limited, \$12,236; Sudbury, Ont., Estate of J. J. MacKay, \$12,963.14; Timmins, Ont., Timmins Theatres Limited, \$7,200; Toronto, The Brook Building Limited, \$24,310, Concord Realty Ltd., \$6,000; W. B. and M. M. Herman, \$10,800, George W. Hyslop, \$13,770; Ontario Hospital Association, \$4,104.66, Ira J. Pollock & Sheila J. Pollock, \$6,125, Prudential Assurance Company Limited, \$6,985, Spadina Investments Limited, \$45,967.47; Welland, Ont., Roseview Realty Company Limited, \$4,999; Weston, Ont., Morris Weisdorf, \$4,560; Windsor, Ont., Peter Tinning, \$11,000.

Winnipeg, Guardian Realty Limited, \$5,499.96; Provincial Government of Manitoba, \$8,400; Republic Investments Limited, \$25,000; Moose Jaw, Sask., Canadian City & Town Properties Limited, \$6,036; Regina, Marvin & Bertrand Gerstein, \$8,164.08; Saskatoon, Sask., Der W. Dick & Company, \$14,400; E. J. Hugo E. Meiliche, \$3,095.60; City of Edmonton, \$7,876.93; J. A. Weber, \$28,755.60; Lethbridge, Alta., Purity Dairy, \$6,000; Medicine Hat, Alta., Gunter's Limited, \$4,170; Courtenay, B.C., Mrs. R. E. Stewart, \$3,000; Nanaimo, B.C., Hugh M. Wilson, \$4,800; Nelson, B.C., Estate of the late Mrs. Marie Papazian, \$3,000; New Westminster, B.C., Belyea & Company, \$10,700.10; Penticton, B.C., Penticton Board of Trade Building Association, \$3,311.55; Vancouver, Community Chest and Council of Greater Vancouver, \$7,340.15, Charles B. K. Van Norman & Douglas McRae Mitchell, \$15,000; Victoria, B.C., Joneade Estates, \$12,433.

L Expenditures included the purchase of one station wagon, \$2,950.

M Payments were made through the Department of Public Works on account of buildings occupied by the Unemployment Insurance Commission.

N Expenditures comprised: subscriptions to newspapers and periodicals (including occasional purchases) \$1,534.89; payment to Government Officers' Guarantee Fund, \$1,450.70; sundries, \$1,905.43.

O Expenditures comprised: fees of office, \$59,182; travelling expenses of other than government employees, \$11,026.71; reimbursement for time lost, \$273.32; per diem allowances, \$7,307.50.

Fees of office of \$500 or over were paid to the following: J. B. Cooper, \$1,220; F. Dillon, \$500; A. B. Gerein, \$565; P. Gomery, \$992; O. L. Lussier, \$560; P. Ste. Marie, \$500; W. G. Webb, \$1,260.

Travelling and per diem allowances of \$500 or over were paid as follows: travelling expenses, C. E. Berg, \$702.15, G. S. Hougham, \$649.13, Hon. W. J. Lindal, \$937.95; per diem allowances, Hon. W. J. Lindal, \$40 (\$820), Hon. Alfred Savard, \$60 (\$4,920).

Votes 202 and 595 Government's Contribution to the Unemployment Insurance Fund

Expenditures.....	(29)	\$ 29,940,162 15
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The Government's contribution to the Unemployment Insurance Fund, under the provisions of the Unemployment Insurance Act, c. 44, 1940, as amended, represents one-fifth of the aggregate credits to the fund—which were derived from (1) sale of stamps, \$70,456,873.29; and (2) contributions paid other than by stamps, \$79,243,937.46—after deducting refunds of contributions made under the provisions of the Act, \$227,900.95.

Vote 203 To provide for the transfer of labour to and from places where employment is available in agriculture and industry and expenses incidental thereto, in accordance with regulations of the Governor in Council

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Transfer of Workers—Dominion-Provincial Farm Labour				
Agreements	(20)	125,000 00	125,000 00	71,262 98
Transfer of Workers—General	(22)	75,000 00	75,000 00	15,241 72
		<u>\$ 200,000 00</u>	<u>\$ 200,000 00</u>	<u>\$ 86,504 70</u>

Under the provisions of P.C. 5/1575, April 13, 1948, as amended by P.C. 49/1188 March 8, 1950, the transfer of labour to and from places where employment was available in agriculture and industry was continued under the National Employment Service, Department of Labour. Under this authority, the cost of the transportation of workers, their dependents and effects to and from places of employment, medical examinations, advertising, publicity and sundry expenses was assumed by the Federal Government where officers of the National Employment Service considered it necessary or expedient to assist in the transfer of unemployed persons and where, in the opinion of such officers, the persons to be transferred were unable to pay the costs themselves.

The transfer of workers was restricted to: (a) movements from areas as arranged by the Minister of Resources and Development and the Minister of Labour, or (b) movements as arranged by the National Employment Service with employers on a recoverable basis.

Under the provisions of P.C. 1231, March 22, 1951, authority was granted to enter into agreements with the provinces by which workers suitable for farm work would be transported from one province to another in order that they would be available for employment where most urgently required. Interprovincial transportation costs were paid initially by the Federal Government and 50 per cent of such costs was recovered under the agreements from the following provinces and credited to this vote: Prince Edward Island, \$3,078.03; New Brunswick, \$93.62; Ontario, \$27,516.80; Manitoba, \$1,209.75; Saskatchewan, \$15,881.22; Alberta, \$21,962.22; British Columbia, \$1,521.40.

The expenditures comprised payments made on behalf of employees, \$72,738.77, and employers, \$13,765.93 (recoverable).

Payments made to transportation companies in 1950-51 on behalf of employers were recovered in the current fiscal year and credited to Ordinary Revenue, Refunds of Previous Years' Expenditure.

A distribution of expenditure follows:

Agriculture—

Transportation Expenses:

Harvest excursion East to West	39,053 14
Harvest excursion to Prince Edward Island for farm workers and potato pickers, including return transportation	3,078 02
Harvest excursion to New Brunswick	93 63
Harvest excursion to Ontario	27,516 79
Harvest excursion to British Columbia—fruit pickers	1,521 40

General—

Transportation Expenses:

Payment to transportation companies on behalf of employers (recoverable)	13,765 93
Transportation of workers to areas of prospective employment and workers returning home..	1,391 54
Miscellaneous payments	84 25
	<u>\$ 86,504 70</u>

Vote 204 To provide for the payment of unemployment assistance to certain residents of Newfoundland to give effect to the Terms of Union of Newfoundland with Canada, in accordance with regulations of the Governor in Council and such assistance shall be deemed to be a benefit or payment within the meaning of Sections 33 and 67 of the Unemployment Insurance Act, 1940...

Expenditures..... (22) \$ 263,018 15

The general purpose of the above vote was to provide for the payment to residents of Newfoundland of assistance similar to unemployment insurance benefits that they would have received on becoming unemployed had they been residents of Canada prior to the date of Union.

PUBLIC ACCOUNTS, 1951-52: PART II

Vote 717 To reimburse the Unemployment Insurance Fund under Section 87F (1) of the Unemployment Insurance Act, 1940, as amended by Statute of 1950	40,000 00
Expenditures	(22) \$ 35,438 35

The Unemployment Insurance Act, 1940 was amended, effective February 28, 1950, to provide for the payment of supplementary benefits to persons who come within one of the following classes: Class 1, those who have exhausted their regular benefit rights in the fiscal year; Class 2, those who have not sufficient contributions to qualify for regular benefits but who have 90 contributions in the fiscal year; Class 3, those who work in lumbering and logging for at least 90 days in any period of 12 months falling within the year and a half prior to their claims; Class 4, those who are engaged in an employment which was not insurable but has been declared insurable in the twelve months prior to their claims.

Effective July 3, 1950, an increase of one cent per day in the contribution rate for both employers and employees was authorized, and the payment of supplementary benefits in Classes 1 and 2 is met by this additional two cents per day contribution.

In respect of classes 3 and 4, section 87F (1) of the Act authorizes the Minister of Finance to credit the Unemployment Insurance Fund from time to time, out of moneys provided by Parliament, with an amount equal to the supplementary benefits paid to persons in these classes and the above vote was provided for this purpose. The amount of \$35,438.35 credited to the Fund from this appropriation represented payments made from the Fund for the supplementary benefit period January 1 to March 31, 1951, but audited in the fiscal year 1951-52.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	(21) \$ 14,537 26
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Payment of Damage Claim

One claim	\$ 84 00
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REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Proceeds from Sales	8,055 45	7,711 81
B Services and Service Fees	4,285 15	5,344 59
C Refunds of Previous Years' Expenditure	54,269 48	25,779 28
D Miscellaneous	1,377 59	8,749 19
Total Ordinary	67,987 67	47,584 87
Special Receipts—		
E Refunds of Previous Years' Special Expenditure	681 29	2,361 60
F Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	12,579 61	27,845 67
Total Special Receipts	13,260 90	30,207 27
Grand Total	\$ 81,248 57	\$ 77,792 14

Details

Ordinary Revenue—

A	Proceeds from Sales: <i>Labour Gazette</i> and other Publications, \$8,052.45; miscellaneous (Unemployment Insurance Commission), \$3	8,055 45
B	Services and Service Fees: Amount received from employers to cover costs of Administration of the Merchant Seamen Compensation Act, c. 58, 1946, as amended, \$4,002.43; miscellaneous (including Unemployment Insurance Commission, \$143.50) \$282.72	4,285 15
C	Refunds of Previous Years' Expenditure (including Unemployment Insurance Commission, \$14,896.63)	54,269 48
D	Miscellaneous (including Unemployment Insurance Commission, \$915.69)	1,377 59
Total Ordinary		67,987 67

Special Receipts—

E	Refunds of Previous Years' Special Expenditure	681 29
F	Refunds of Previous Years' War, Demobilization and Reconversion Expenditures: Repayment of loans, the outstanding balance of which is \$61,283.03, made in the fiscal years 1942-43 to 1945-46 inclusive, to certain university students in connection with the war effort, \$10,677.04; miscellaneous (including Unemployment Insurance Commission, \$6.67) \$1,902.57	12,579 61
Total Special Receipts		13,260 90
Grand Total		\$ 81,248 57

Certified correct.

A. MacNAMARA,
Deputy Minister of Labour.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
A Outstanding Imprest Account				
Cheques—Labour	99 22			99 22
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
B Fair Wages Suspense	4,950 50	11,664 15	11,613 42	4,899 77
C Polish Agricultural Workers	452 98			452 98
	5,403 48	11,664 15	11,613 42	5,352 75
Insurance, Pension and Guaranty Accounts				
<i>Government Annuities—</i>				
D Government Annuities Fund.....	620,398,995 00	27,955,144 90	83,487,852 90	675,931,703 00
<i>Insurance and Guaranty Funds—</i>				
E Unemployment Insurance Fund—				
Cash	14,305,816 03	262,685,303 35	260,966,873 02	12,587,385 70
Bonds and Accrued Interest....	665,784,410 62	64,630,094 12	173,712,688 58	774,867,005 08
	1,300,489,221 65	355,270,542 37	518,167,414 50	1,463,386,093 78

PUBLIC ACCOUNTS, 1951-52: PART II

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
F Department of Labour—Suspense	395 00	1,245 33	1,543 25	692 92
F Unemployment Insurance Commission—Suspense	21 70	2,748 13	3,076 57	350 14
G Unclaimed Cheques Suspense—				
Labour	33,254 55	12 01	176 41	33,418 95
Unemployment Insurance Commission	727 98		76 12	804 10
H Unclaimed Drafts Suspense—Unemployment Insurance Commission	18 24			18 24
	34,417 47	4,005 47	4,872 35	35,284 35
	<u>\$ 1,300,529,141 82</u>	<u>\$ 355,286,211 99</u>	<u>\$ 518,183,900 27</u>	<u>\$ 1,463,426,830 10</u>

- A At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.
- B Where an investigation by officials of this Department in respect of a contract on Government works results in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.
- C The credit balance in this account represented war service gratuities payable to Polish veterans who were selected for agricultural employment in Canada (P.C. 5201, December 19, 1946), and whose addresses are unknown.
- D The Government Annuities Act, c. 7, R.S., as amended, provides that an account shall be kept, to be called the Government Annuities Account, of all moneys received and paid out under the provisions of the Act. Credits consisted of: premiums of \$57,876,046.52; interest at 4 per cent per annum on contracts entered into to April 18, 1948, \$22,978,127.20; interest at 3 per cent per annum on contracts subsequent to that date, \$1,693,540.74; and an amount of \$940,138.44 to maintain the reserve—see page K-7. Debits comprised vested annuity and commuted value payments and refunds of premiums. The closing balance represented the actuarial value of outstanding contracts.
- E The balance of \$787,454,390.78 at the credit of the Unemployment Insurance Fund represented the recorded liability of the Government of Canada to the Unemployment Insurance Commission. The credit balance under bonds and accrued interest consisted of the book value of the bonds, \$769,068,269.25, and accrued interest of \$5,798,735.83. See appendix to this section for Balance Sheet as at March 31, 1952, and Statement of Revenue and Expenditure for the year ended March 31, 1952.
- F Receipts which cannot be allocated immediately are credited to these accounts pending clearance to the proper accounts.
- G All cheques, except those drawn against open accounts, which remain undelivered six months subsequent to date of issue, are credited to these accounts pending claims therefor.
- H Remittances in the form of Receiver General drafts are credited to this account pending advice as to proper distribution.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
DEPARTMENT OF LABOUR		
Current Year	21,756 89	1,802 27
Previous Years—Collectible	100 00	25 00
—Uncollectible	63 52	5,193 10
	<u>21,920 41</u>	<u>7,020 37</u>

UNEMPLOYMENT INSURANCE COMMISSION

	March 31, 1952	March 31, 1951
Current Year	15,404 90	7,727 09
Previous Years—Collectible	97 00	473 30
—Uncollectible	2,124 32	47,273 64
	17,626 22	55,474 03
	<u>\$ 39,546 63</u>	<u>\$ 62,494 40</u>

Items totalling \$50,803.81 (Department of Labour, \$5,226.74, which included \$95.02 not previously listed, and Unemployment Insurance Commission, \$45,577.07) were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951, and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENT OF LABOUR

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacNamara, A., Deputy Minister ...	\$ 13,500 00	\$ 5,541 36	Dymond, W. R.	5,020 00	
Brown, A. H., Asst. Deputy Minister ...	9,000 00	1,160 60	Fletcher, J. G.	5,580 00	
MacLean, M. M., Asst. Deputy Minister ...	9,000 00		Ford, C. R.	5,410 00	1,586 39
Goulet, P., Assistant to the Deputy Minister	8,000 00	3,956 76	Francis, J. P.	5,580 00	
Haythorne, G. V., Assistant to the Deputy Minister	7,800 00	1,473 21	Greene, G. G.	5,880 00	
Ainsborough, F. J. ...	6,500 00	1,664 09	Hooper, R. H.	5,440 00	
Blackburn, G. G.	5,530 00	835 10	Johnstone, H. S.	5,900 00	1,141 97
(including terminable allowance, \$1,350)			MacDougall, J. L.	5,060 00	
Bosse, E.	6,860 00		MacKinnon, J. F.	6,480 00	2,400 00†
Burton, F. W.	5,260 00		MacKinnon, L.	5,260 00	1,058 11
Casselman, P. H.	5,260 00		Mainwaring, A. J. L.	5,260 00	2,169 99
Conroy, P.	6,780 00	6,936 00†	Marcotte, H. A. Y. ...	6,260 00	959 49
Cram, R. M.	6,460 00		Masson, P. A.	5,560 00	
Crumb, R. W.	5,560 00	634 64	McCord, C. R.	6,860 00	816 16
Currie, G. R.	6,500 00	2,304 28	McQuarrie, C. H.	5,100 00	
Currie, J. H.	5,140 00		Parent, P. R.	5,540 00	
Davidson, J. E.	5,880 00		Pepin, J. A. L.	5,180 00	1,641 63
Davis, W. B.	5,260 00		Perkins, H.	5,560 00	1,024 47
Dawson, W. W.	6,060 00	947 94	Pettigrove, H. R.	6,500 00	
Dymond, J. M.	7,160 00		Ranger, R.	7,160 00	
			Rutherford, H. R.	5,900 00	
			Spence, H. A.	5,560 00	506 49
			Stevens, C. E.	5,530 00	551 62
			Trepanier, F. X. R. ...	6,500 00	
			Walker, H. J.	6,100 00	566 05
			Wilson, B.	6,140 00	1,452 37

†Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Anderson, W. F.	\$ 1,101 02	Kinley, J. R.	1,444 60	Sargent, A. M.	724 85
Andrews, W. G.	1,715 62	Lajoie, E.	2,421 50	Stainsby, W. R.	554 34
Beaudry, G.	801 65	Lortie, O. J.	846 72	Stuart, N. D.	1,548 65
Bingham, R.	737 76†	McGee, G. H.	{ 2,001 93	Symes, A.	2,193 88
Campbell, C. B.	1,116 32		{ 2,892 00†	Taylor, W. L.	1,297 90
Cook, R. S.	1,212 76	O'Neill, G.	1,853 50	Tysoe, D. S.	1,764 45
Elson, A.	1,677 37	O'Neill, R. L.	1,499 61	Walton, S. J.	2,701 11
Geldard-Brown, M.	2,546 21	Richardson, C. J.	1,838 93	Yorston, G. W.	{ 2,178 33
Graham, W. P.	1,886 37	Salter, P. E.	994 62		{ 536 15*
Gunn, J. S.	1,483 12				

*Removal expenses.

†Living allowance, annual rate.

‡Charged to Vote 294, Department of National Health and Welfare.

UNEMPLOYMENT INSURANCE COMMISSION

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bisson, J. G., Chief Commissioner. \$	12,000 00	\$ 851 27†	Hudson, C. R.	5,530 00	
Murchison, C. A. L., Commissioner	10,000 00	2,055 32†	Hudson, H. C.	5,880 00	1,577 71†
Tallon, R. J., Commissioner	10,000 00	951 84	Jones, P. G.	5,930 00	
Baird, H.	5,300 00		Keating, J. P.	5,090 00	
Barclay, R. G.	7,500 00	1,347 65	Keetch, H.	5,900 00	
Barker, W. H.	5,320 00		Laberge, E. P.	6,260 00	
Bouthillier, J. A.	5,930 00		MacDonnell, D. J.	5,280 00	
Bricault, A. C.	5,540 00	710 73	Marsh, K. E.	5,140 00	
Brown, R.	5,540 00		Mayall, W.	5,560 00	
Buckley, G. A.	5,300 00		McCreath, C.	5,300 00	
Burns, A. C.	5,140 00		McGregor, J.	5,420 00	
Carnill, W.	5,560 00		McKinstry, W.	6,860 00	1,182 84
Collins, G. S.	6,200 00		McLaren, S. H.	8,200 00	1,663 18†
Compton, J. F.	5,140 00		Merrill, E. L.	5,300 00	666 23
Currey, N. M.	5,300 00		Morrison, G. M.	5,900 00	2,147 30†
Curry, L. J.	6,560 00	1,633 38	Picard, S.	5,560 00	
Darracott, W. H. L.	5,900 00		Pomfret, S. J.	5,300 00	
Deschamps, O. J. R.	6,080 00		Pratt, R. F.	5,560 00	
Desormeaux, E. C.	6,140 00		Rackham, A.	5,320 00	
Dubuc, C.	6,280 00		Reid, G. P.	5,300 00	
Duncan, W.	5,960 00	1,674 47	Relf, H. S.	6,180 00	703 85
Dunsmore, C. P.	5,180 00		Rene de Cotret, F. R.	5,300 00	659 05
Dupuis, R.	5,960 00	507 52	Retallack, N. M.	5,140 00	
Dwyer, J. F.	5,960 00		Roberts, W. M.	5,300 00	938 90†
Gibson, G. A. L.	5,300 00		Roy, J. S.	5,300 00	840 31
Girardot, F. R.	5,300 00		Rutherford, W. K.	7,500 00	606 40
Gouin, H. T.	5,260 00		Seguin, J. E. G.	5,180 00	
Gregoire, A. H.	5,260 00		Shaw, O. J.	6,480 00	1,003 83
Guay, J. T. M.	7,500 00	1,146 02	Sladen, R. V.	5,140 00	
Guertin, M.	5,300 00		Smyth, W. J. E.	5,980 00	880 95
Hamilton, R. A.	5,140 00		Stephenson, D. J.	5,530 00	570 40
Hartley, R. P.	6,860 00	2,908 82	Stratton, H. C.	5,560 00	
Heffernan, J. G. P.	6,200 00		Sullivan, B. G.	7,800 00	1,088 23
Horrobin, W.	5,300 00	1,058 67	Temple, J. W.	6,560 00	697 88
Hosken, S. G.	5,180 00		Thomson, W.	5,760 00	1,061 07
			Tosland, A. L.	5,880 00	
			Treleaven, K. N.	5,260 00	
			White, F. J.	7,160 00	2,458 39

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Albright, L.	\$ 1,038 79	Crosbie, M. C.	660 34	Head, F. L.	1,236 53
Allen, W. P.	1,861 49	Crosdale, R. C.	733 86	Heap, J. F.	2,189 57
Anderson, E. C.	1,910 40†	Crutcher, J. A.	1,756 75	Heller, C. W.	1,804 84
Angers, G. I.	815 88	Cuff, R. G.	923 68	Hess, O. O.	1,180 14
Arcand, C. G.	2,026 32	Dahme, G.	644 24	Hill, E. R.	1,167 05
Atkinson, R. G.	932 38	Dale-Johnson, A. R. .	1,415 32	Hitchcock, F. C.	1,945 77†
Bachoffer, E. P.	678 86	Daley, R. E.	556 40	Hopper, H.	1,232 37
Baker, E. A.	1,655 28	Daly, E. H.	706 09	Howe, L. H.	658 22
Ballantyne, W. M. . .	1,378 90	Damer, J.	605 63†	Huffman, L. H.	1,179 61
Bartlett, J.	870 57	D'Anjou, R.	734 99	Huggett, C. A.	1,047 04
Baxter, A. J. A.	968 63	Davis, S. G.	1,029 86†	Hughes, J. N. W.	508 84
Beatty, R. L.	843 41	Dawes, P. A.	1,177 32	Hughes, R. W. R. . .	1,197 29†
Beauregard, R.	581 21	Delahunt, L. R.	1,234 01	Hunt, A. E.	640 42
Bebb, F. W.	2,153 95	Delorme, M.	645 46	Hurst, V. G.	1,492 65
Begg, W. T.	1,061 71	Demers, G. R.	620 89	Johnson, J. A.	592 15
Belanger, J. A.	523 09	Denoncourt, J. G. . .	666 23	Johnston, H.	1,743 74
Belec, J. A.	989 35	Denton, E. F.	717 77	Johnston, J. W.	977 39
Belyea, C. M.	881 20	Deschenes, R. A.	762 45	Johnston, S. B.	829 45
Benoit, J. A.	1,397 14	Desjardins, R.	1,655 31	Johnston, W. D.	1,629 04
Berg, C. N.	578 19	Devlin, J. D.	1,740 75	Jolley, F. W.	1,653 61
Bergeron, B.	684 14	Dickie, M. H.	632 55†	Jory, G. S.	880 29
Bergevin, L. M.	533 55	Dingle, J.	1,739 26	Kennedy, J. P.	504 64
Berklund, S. J.	1,116 56	Dionne, L. P.	2,787 19	Kennedy, O. S.	543 90
Bernier, J. G.	2,013 24	Downing, G. M.	506 60	Kennedy, R. M.	648 95
Bertie, K. A. L.	1,328 25	Doyle, E. A.	616 42	Kenyon, W. G.	2,177 51
Blackburn, J. E.	1,280 45	Duncan, J.	966 57	Kimmitt, R. J.	1,146 72
Blackwell, H. C.	1,609 09	Dunsworth, M. M. . .	545 06	King, A. C. D.	1,136 49
Blondin, A. A.	1,780 29	Duperré, G.	1,449 21	Kristjansson, J. F. . .	893 73
Bolton, G. R.	706 14	Durocher, F.	1,672 87	Lacasse, P. E.	744 57
Brown, A. F.	657 68	Ennis, H. R.	1,380 40	Laframboise, J. R. . .	1,548 08†
Brown, T. N.	616 30†	Esson, E. A.	1,398 37†	Laing, N. H.	541 71
Bryce, T. W.	822 84	Ethier, G. A.	1,374 60	Lamarre, R.	1,974 18†
Bulloch, G.	1,825 98	Ferrier, A. R.	754 48	Lamontagne, F.	1,330 30
Burke, E.	701 74	Fishbourne, T. A. . .	1,035 18	Langevin, J. I.	2,105 64
Caird, W. J.	573 39†	Fitzpatrick, R. C. . .	567 50	Laperriere, M. A. M. {	1,018 94
Campbell, G. G.	870 08	Forrester, W. L.	692 69		{ 791 90*
Campbell, M.	563 91†	Forsyth, A. F.	585 00	Lapointe, J. A.	581 23
Cantley, T. M.	728 60	Fortin, L. M.	1,038 73	Laporte, J.	953 74
Carmel, M.	1,824 69	Fox, C. M.	861 64	Larochelle, L. P.	917 32
Carpentier, J. O.	1,877 26	Fraser, G. E.	605 64†	Larson, G. F.	2,076 16
Carr, E.	1,167 73	Fraser, N. C.	604 55	Leahy, A. P.	2,439 92
Cassels, J. M.	846 50	Frederick, A.	641 62	Lebel, J. E. G.	1,827 87
Caya, J. J.	730 49	Fry, J. F.	519 07	Leblanc, J. A.	1,820 81
Chapman, R. V.	1,902 11	Fuller, A. J. R.	1,302 05	Lefebvre, E.	1,386 28
Charette, E.	1,800 27	Gagne, A.	1,378 93	Lefebvre, J. A.	1,515 46
Charon, G. E.	900 42*	Gagnon, C. H.	696 20	Lefebvre, M.	578 71
Charters, E. C.	704 64	Gagnon, J. H.	1,136 06	Leger, C. J.	1,237 47
Chartray, M.	1,202 66	Gale, C. B.	1,065 53†	Leigh, W. J.	1,846 51
Chisholm, H. K.	949 31	Gascoyne, H.	816 45	Lemay, A. G.	1,322 70
Chislett, H. H.	952 00	Gaudette, J. A. P. F. .	757 82	Lemay, G.	1,244 53
Clinton, G. G.	721 65	Gillis, E.	1,433 13	Leonard, R.	1,337 58
Coles, H. L.	790 36	Girouard, J. L. A. . .	1,856 55	Lesage, J. P.	1,970 75
Collins, A. B.	2,078 12	Godfrey, R. C.	538 97	Lessard, L. P.	1,062 92
Colpitts, H. T.	1,716 36	Gray, R. M.	860 93	Levesque, R.	585 22
Combe, A. C. {	1,242 13	Grenier, M.	1,143 44	Lewis, L. E.	681 10
	{ 756 12*	Grieve, T. L. H.	719 75	Linegar, J.	740 97†
Connolly, T. L.	772 79	Griffin, E. H.	731 47	Lote, F. J.	514 20
Cooper, N. R.	1,793 12	Groulx, R. H.	778 83	Luders, T. C.	731 50
Coristine, H. B.	1,081 02	Guillot, G. H.	690 36	Lukey, R. C.	824 83
Cote, R.	1,367 96	Hadden, G. F.	875 57	Lynn, James	1,120 07†
Coulson, L. F. D.	754 68	Halpin, J.	661 06†	Lysecki, J. J.	1,109 06
Coy, R. J.	2,002 61	Hamly, W. R.	547 22	MacAulay, P.	704 85†
Crookshanks, E. J. . .	1,109 40	Hay, D. W.	1,599 86	MacDonald, E.	1,242 03

	Travelling expenses		Travelling expenses		Travelling expenses
MacDonald, R. H. . .	733 26†	Noble, O. A.	913 56	Sawyers, C. E.	639 88
MacGregor, H.	911 64	Nolet, C. H.	633 42	Scott, G. H.	796 20
MacNeil, J.	654 62	Nordholt, A.	831 95†	Scott, W. G.	708 62
MacNeil, J. G.	920 53	Norman, D. L.	693 21	Sharrer, J. A.	2,355 84†
MacPhail, L. L. . . .	1,343 41	Normandin, L. P. . .	593 14	Simmons, A. E. . . .	639 88
MacTavish, R. J. . .	3,004 26	Oberlin, C. W. . . .	1,580 69	Simoneau, L. M. . . .	620 66
Mailhot, G.	689 67†	O'Brien, S. B. . . .	876 87	Simons, L. G.	975 90†
Major, A. L.	709 53	O'Neill, H. M. . . .	1,402 88	Sims, R. H.	943 28
Marchand, J. G. R. .	1,225 89	Ouellette, W.	686 38	Sirois, A.	560 69
Marion, J. R.	1,505 68	Page, J. N.	592 42	Smith, A. J.	666 66
McBeath, A. B. . . .	841 84	Paradis, P. P. . . .	647 73	Smith, W. F.	587 46
McCadden, C.	766 27	Parent, J. G. R. . .	1,564 53	Softley, I. C.	505 05
McClements, J. S. . .	1,103 36	Parker, J. M.	605 22	Steele, J. W.	703 17
McClintock, G. E. M.	942 88	Parkinson, C. V. . .	1,055 16	Steeves, W. I.	840 39
McClure, C. E. . . .	1,240 38	Paterson, W. N. . . .	1,625 92	Stephure, J. A.	1,086 49
McDonald, J. C. E. .	507 73	Pearson, B.	1,183 57	Stevenson, R.	754 13
McDonald, W. H. . .	751 15	Peel, R. W.	566 66	Stewart, A. G.	1,007 18
McFarquhar, C. . . .	648 91	Pelletier, A.	1,308 89	Stone, W. G.	1,786 50
McGhee, G. R.	944 39	Pharand, J. B. . . .	1,395 94	Storey, E. J.	1,319 81
McGuinness, F. G. . .	906 94	Phillips, T. A. . . .	1,226 24	Stuart, D. A.	700 86
McIntyre, H. A. . . .	1,842 16	Piche, R. A.	1,122 64	Sweeney, R.	678 38
McIrvine, W.	610 15	Pilgrim, F. W. H. . .	1,290 00	Talbot, G.	543 29
McKaskell, M. S. . .	1,051 63	Poirier, I.	638 98	Tanchuk, M.	542 93
McKay, C. M.	917 11	Pollard, C. W. . . .	759 82	Tatham, R. W.	503 65
McKay F. A.	1,533 48	Porter, W. D.	2,526 50	Taylor, J. S.	952 25
McLaughlin, D. . . .	855 42	Potvin, G. T.	1,276 14	Tessier, G. J.	1,409 58
McLellan, E. N. . . .	870 90†	Potvin, M.	501 48	Thatcher, E.	763 03*
McLeod, M. C.	803 30	Price, E. B.	929 75	Therault, A.	1,182 68†
McMartin, J. A. . . .	734 60	Price, J. H.	982 65	Towns, W. M.	510 65
McMordie, W.	1,046 42	Purdon, C. A.	1,592 41	Tremblay, J. C. . . .	699 15
Menard, E. H.	2,159 45	Quigley, H. F. . . .	1,337 79	Turley, T.	1,996 00†
Miller, W.	811 97	Racine, A.	1,325 78†	Turnbull, I. G. . . .	1,154 94
Milton, A. V.	1,198 83	Radford, T. B. . . .	1,785 79	Turnbull, W.	2,245 39
Monahan, J. J.	678 10	Ramsay, W.	574 97†	Van Larken, T. J. . .	503 09
Morris, E. L.	1,135 43	Raymond, G. E. L. .	1,248 44	Vassie, W. G.	658 02
Morrison, B. C. . . .	1,161 88	Redmond, C. H. . . .	1,058 78	Verreault, L. P. . . .	1,272 08
Morrison, C. R. . . .	817 80	Reid, A. B.	1,479 72	Vezina, R.	504 11
Morry, T. G.	549 73	Reid, R. J.	668 86	Wall, C. E.	777 02
Motard, L. R.	508 89	Rennie, G. W. . . .	988 84	Warde, L. S.	770 42
Muir, W. A.	732 64	Risto, E. A.	629 48	Warrior, R. W. . . .	932 72
Muirhead, C. W. . . .	2,007 72	Robb, J. W.	588 10	Wayling, G.	1,801 95
Murray, A. G.	782 17†	Robertson, G. S. . .	786 83	Webster, M. E. . . .	865 34†
Myre, J. D.	893 24	Robertson, J. E. . .	1,542 03	Weiler, A. L.	839 53
Nairn, W. S.	825 34	Robinson, F.	602 92	Welter, F. L.	1,151 48†
Naylor, E. C.	1,929 96	Robinson, W. J. . .	533 92	Whamond, G. H. . .	941 54
Nesbitt, T. B.	809 86	Ross, A. C.	549 60	White, B. G.	592 08†
Newfield, G.	703 10	Roy, R.	872 00	White, C. A.	642 80
Nickerson, I. H. . . .	684 90*	St. Germain, J. H. L.	1,176 77	White, H. D.	560 40*
Nicolle, H. F.	1,851 44	St. Pierre, J.	946 85	Wilson, W. F.	549 57†
Nicolle, R. J.	541 87	Samson, G. A. . . .	1,278 28	Wood, A.	503 13
Nobert, J. L.	974 63	Saunders, Y. T. . . .	1,285 53	Young, D. J. M. . . .	674 07
Noble, A. F.	871 42				

*Removal expenses.

†These items include amounts charged to other votes of this Department as follows: Vote 185, \$1,286.93; Vote 190, \$3,691.37; Vote 200, \$22,273.29; Vote 714, \$30.02.

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over, his name and the total amount received is also included in the following list.

DEPARTMENT OF LABOUR

G. F. Andrews Catering Co., Toronto, \$228,172.08; The Bell Telephone Company of Canada, Montreal, \$26,690.83; D. C. Brosseau & Cie. Limitee, Montreal, \$13,951.45; Government of Canada—Canadian Arsenals Limited, \$25,819.02, Central Mortgage and Housing Corporation, \$56,499.90, Department of National Defence, \$132,084.57, National Film Board, \$37,513.77, Post Office Department, \$17,504.84, Department of Public Printing and Stationery, \$255,463.69, Department of Veterans Affairs, \$13,855.16; Canada Packers Limited, Montreal, \$48,621.30; Canadian Corps of Commissionaires, Montreal, \$10,715.68; Canadian National Railways, Montreal, \$288,736.04; Canadian Pacific Railway Company, Montreal, \$53,334.05; Cunard Steamship Company Limited, Montreal, \$22,569.33; Walter Deery Reg'd., Montreal, \$12,501.15; International Business Machines Co. Ltd., Toronto, \$15,673.27; Laiterie Sanitaire Ltee., L'Epiphanie, Que., \$16,729.02; Trans-Canada Air Lines, Montreal, \$12,052.88; Walsh Advertising Company Limited, Toronto, \$114,567.60.

UNEMPLOYMENT INSURANCE COMMISSION

The Bell Telephone Company of Canada, Montreal, \$139,256.64; Brink's Express Company Limited, Montreal, \$10,354.55; British Columbia Telephone Company, Vancouver, \$20,253.78; Government of Canada—Post Office Department, \$507,202.20, Department of Public Printing and Stationery, \$797,167.07, Department of Public Works, \$2,056,280.94; Canadian Bank Note Company Limited, Ottawa, \$40,423.35; Canadian Corps of Commissionaires, Montreal, \$136,541.54; Canadian National Railways, Montreal, \$155,582.94; Canadian National Telegraphs, Montreal, \$25,092.65; Canadian Pacific Airlines, Limited, Vancouver, \$32,316.69; Canadian Pacific Railway Company, Montreal, \$78,097.89; Ontario Northland Railway, North Bay, Ont., \$21,004.35; Trans-Canada Air Lines, Montreal, \$11,606.90.

Statement of Expenditures by Standard Objects

A—DEPARTMENT	Estimates	Expenditures	Expenditures
	1951-52	1951-52	1950-51
(1) Civil Salaries and Wages	1,809,081 00	1,767,738 71	1,669,347 79
(2) Civilian Allowances	23,809 00	23,862 69	12,162 00
(4) Professional and Special Service	390,733 37	313,328 01	283,668 22
(5) Travelling and Removal Expenses	128,606 00	114,394 66	108,731 45
(6) Freight, Express and Cartage	6,350 00	7,519 94	6,828 42
(7) Postage	3,400 00	3,598 51	723 87
(8) Telephones, Telegrams and other Communication Services	38,139 00	45,810 25	32,676 49
(9) Printing of Departmental Reports and Other Publications	164,500 00	147,970 70	194,715 35
(10) Films, Displays, Broadcasting, Advertising, etc.	248,557 00	217,177 78	185,930 02
(11) Office Stationery, Supplies, Equipment and Furnishings	94,500 00	98,335 87	113,400 59
(12) Materials and Supplies	410,941 00	390,747 61	104,227 72
Buildings and Works, including Land—			
(13) Acquisition and Construction			166 00
(14) Repairs and Upkeep	1,027 00	1,951 25	2,364 27
(15) Rentals	54,615 00	54,613 19	40,277 21
Equipment—			
(16) Acquisition and Construction	3,982 00	3,982 00	3,787 84
(17) Repairs and Upkeep	7,365 00	6,840 09	3,360 66
(19) Municipal and Public Utility Services	15,559 00	25,367 50	10,178 17
(20) Grants, Subsidies, etc., not included Elsewhere—			
Vocational Training	4,912,000 00	4,455,639 77	4,375,299 41
Government Annuities—Reserve	940,138 44	940,138 44	659,786 64
Sundry	435,619 00	367,419 46	570,659 80
	6,287,757 44	5,763,197 67	5,605,745 85
(21) Pensions, Superannuation and other Benefits	1,042,058 12	1,041,907 15	985,975 52
(22) All other Expenditures	527,020 00	416,991 22	314,126 18
	11,257,999 93	10,445,334 80	9,678,393 62

PUBLIC ACCOUNTS, 1951-52: PART II

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
B—UNEMPLOYMENT INSURANCE COMMISSION			
(1) Civil Salaries and Wages	18,415,699 00	18,614,720 30	17,183,858 60
(2) Civilian Allowances	23,500 00	17,575 52	15,889 94
(4) Professional and Special Services	915,000 00	918,927 05	824,723 28
(5) Travelling and Removal Expenses	610,000 00	500,994 60	521,541 49
(6) Freight, Express and Cartage	80,000 00	74,343 68	66,053 29
(7) Postage	450,000 00	507,202 20	405,738 78
(8) Telephones, Telegrams and other Communication Services	260,000 00	249,374 84	225,199 45
(9) Printing of Departmental Reports and Other Publica- tions	70,000 00	31,251 72	30,583 62
(10) Films, Displays, Broadcasting, Advertising, etc.	50,000 00	14,067 85	49,074 15
(11) Office Stationery, Supplies, Equipment and Furnishings	1,110,000 00	796,371 02	1,002,451 67
(12) Materials and Supplies	90,000 00	112,529 31	92,522 80
Buildings and Works, including Land—			
(14) Repairs and Upkeep	300,000 00	210,781 30	206,931 05
(15) Rentals	1,250,000 00	1,262,808 90	1,058,574 47
Equipment—			
(16) Acquisition and Construction		5,109 68	22,059 44
(17) Repairs and Upkeep	5,000 00	4,062 40	1,039 82
(19) Municipal and Public Utility Services	83,000 00	104,641 44	87,508 16
(20) Grants, Subsidies, etc., not included Elsewhere	125,000 00	71,262 98	68,694 82
(21) Pensions, Superannuation and other Benefits	32,073 26	24,198 16	23,239 56
(22) All other Expenditures (other than Special Categories)	730,000 00	396,378 77	4,930,701 00
SPECIAL CATEGORIES			
(29) Government's Contribution to the Unemployment Insurance Fund	30,200,000 00	29,940,162 15	26,133,319 99
	54,799,272 26	53,856,763 87	52,949,705 38
Total	\$ 66,057,272 19	\$ 64,302,098 67	\$ 62,628,099 00

Appendix

UNEMPLOYMENT INSURANCE FUND

Balance Sheet as at March 31, 1952

ASSETS

Cash on deposit with Receiver General.....	9,958,185 70	
Amount on deposit with chartered banks for redemption of benefit warrants	795,000 00	
Advances to Local offices for payment of benefits by cash	1,834,200 00	
		12,587,385 70
Investment Securities:		
Government of Canada and Canadian National Railways bonds—book value (per schedule I)	769,068,269 25	
Accrued Interest	5,798,735 83	
		774,867,005 08
		<u>\$787,454,390 78</u>
LIABILITIES		
Unredeemed benefit warrants	1,844,283 84	
Contributions—refundable to unlocated persons	817 50	
		1,845,101 34
Deposits from employers under bulk payment method		2,780,961 29
Balance at credit of fund:		
Balance, March 31, 1951	674,535,033 87	
Add—Net revenue for year ended March 31, 1952	108,293,294 28	
		782,828,328 15*
		<u>\$787,454,390 78</u>

*See comment on page K-31.

Statement of Revenue and Expenditure for the year ended March 31, 1952

REVENUE

Contributions—Employers and Employees:		
Stamp method	70,456,873 29	
Meter method	18,809,798 11	
Bulk Payment method	58,435,929 65	
Armed Services	1,998,209 70	
		149,700,810 75
Contributions—Government of Canada (20 per cent)		29,940,162 15
Fines received		33,394 00
Reimbursement from Vote 717 re Supplementary Benefits, Classes 3 and 4 ...		35,438 35
Income from Investments:		
Net interest earned after provision for amortization of premium and accumulation of discount.....	19,075,691 98	
Deduct—Loss on sale of Securities	29,188 00	
		19,046,503 98
		<u>\$198,756,309 23</u>

EXPENDITURE

Benefit payments:		
Ordinary		85,819,427 03
Supplementary—Classes 1 and 2	4,634,023 92	
Classes 3 and 4	9,564 00	
		4,643,587 92
		90,463,014 95
Net Revenue		108,293,294 28
		<u>\$198,756,309 23</u>

UNEMPLOYMENT INSURANCE FUND—Continued

Details of Investment Securities as at March 31, 1952

Maturity Date	Rate	Par Value		Cost		Amortization		Book Value		Value Per \$100		Yield	Accrued Interest	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.		\$	cts.
Government of Canada—														
Mar. 1, 1952/54.....	3	56,840,000	00	58,538,792	00	1,130,392	00	57,408,400	00	101	00	2.97	144,825	21
Nov. 1, 1952.....	1½	12,000,000	00	11,944,463	73	41,825	03+	11,986,288	76	99	89	1.68	74,958	90
Nov. 1, 1952.....	1½	20,728,000	00	20,561,721	69	102,995	06+	20,664,716	75	99	69	2.28	151,058	85
Mar. 1, 1953.....	1½	20,000,000	00	19,830,000	00	41,993	19+	19,871,993	19	99	36	2.21	25,479	45
Nov. 1, 1953.....	2	17,500,000	00	17,351,250	00	30,887	98+	17,382,137	98	99	33	2.43	145,753	42
*Nov. 1, 1953/56.....	3	23,596,000	00	24,185,925	00	287,771	17	23,898,153	83	101	54	2.62	294,038	79
May 1, 1954/57.....	3	54,916,000	00	56,304,171	75	854,834	93	55,419,336	82	100	97	2.51	686,073	80
Dec. 15, 1954.....	2	23,000,000	00	22,954,000	00	18,349	72+	22,972,349	72	99	88	2.04	136,109	59
Jan. 1, 1956/59.....	3	47,635,000	00	48,986,462	50	689,139	98	48,297,322	52	101	39	2.60	356,283	70
June 1, 1956/66.....	3½	500,000	00	486,250	00	157	30+	486,407	30	97	28	3.49	5,431	51
July 1, 1956.....	2½	29,000,000	00	28,818,750	00	29,276	13+	28,848,026	13	99	48	2.38	162,678	08
June 1, 1957/60.....	3	58,123,000	00	59,692,153	75	689,983	26	59,002,170	49	101	51	2.68	582,822	41
Feb. 1, 1959/62.....	3	102,877,000	00	104,367,065	00	720,028	97	103,647,036	03	100	75	2.88	507,338	63
Oct. 1, 1959/63.....	3	112,786,000	00	113,908,621	25	796,759	86	113,111,861	39	100	29	2.96	1,691,790	00
Sept. 1, 1961/66.....	3	100,133,000	00	101,813,434	26	662,043	08	101,151,391	18	101	02	2.88	255,133	40
June 15, 1967/68.....	2¾	65,480,000	00	62,425,516	26	75,029	59+	62,501,545	85	95	45	3.11	532,809	86
Canadian National Railways—														
Sept. 15, 1964/69.....	2½	19,126,500	00	18,956,491	25	5,792	65+	18,962,283	90	99	14	2.93	25,611	17
Jan. 16, 1966/71.....	2½	3,431,000	00	3,426,417	50	429	91+	3,426,847	41	99	88	2.88	20,539	00
		767,611,500	00	774,551,485	94	5,483,216	69	769,068,269	25	.....	.....	.....	5,798,735	83

*Redeemable at 101.

Average weighted yield 2.75%.

†Discount.

Amortization and yield calculated to maturity date on securities purchased at a discount, and to call date on securities purchased at a premium.

UNEMPLOYMENT INSURANCE FUND—*Concluded*

COMMENT

The Balance Sheet published in the Annual Report of the Unemployment Insurance Commission shows an amount of \$778,199,351.43 to the credit of the Fund, the difference being due to the fact that it was necessary to take into the accounts of the Government of Canada certain transactions of April, 1952, applicable to the fiscal year 1951-52.

A reconciliation follows:

Credit balance as per Balance Sheet published in the Annual Report of the Unemployment Insurance Commission			778,199,351 43
<i>Add—Credits</i>			
Contributions—Employers and employees	4,269,331 71		
Contributions—Government of Canada	2,440,162 15		
<i>Deduct—</i> Balance due as at March 31, 1952	1,590,566 79		
		849,595 36	
Fines		50 00	
Reimbursement of Unemployment Insurance Fund from Vote 717		229 75	
			5,119,206 82
			783,318,558 25
<i>Deduct—Debits</i>			
Reimbursement of chartered banks for cash payment of benefits			
Ordinary	419,755 25		
Supplementary—Classes 1 and 2	70,360 60		
Classes 3 and 4	114 25		
			490,230 10
Credit balance as per the above Balance Sheet			\$782,828,328 15

1951-52
PUBLIC ACCOUNTS

PART II
L

LEGISLATION

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

LEGISLATION

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page L-9. Open Accounts on page L-11 and Expenditures by Standard Objects on page L-11.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
THE SENATE					
		The Speaker of the Senate—			
L-4	Stat.	Salary and Motor Car Allowance.....	7,000 00	7,000 00	7,000 00
L-4	205	Allowance in lieu of Residence.....	3,000 00	3,000 00	3,000 00
		Members of the Senate—			
L-4	Stat.	Indemnity to Senators.....	601,665 00	601,665 00	397,440 00
L-4	Stat.	Transportation Expenses.....	10,687 06	10,687 06	13,236 38
L-4	Stat.	Expense Allowances to Members of the Senate.....	172,101 85	172,101 85	172,295 06
L-4	Stat.	Annual allowance to the Leader of the Gov- ernment in the Senate.....	7,000 00	7,000 00	7,000 00
L-4	Stat.	Annual allowance to the Leader of the Op- position in the Senate.....	4,000 00	4,000 00	4,000 00
L-4	718	*To provide for the payment of the full sessional indemnity for the Third and Fourth Sessions of the Twenty-first Parliament, to Members of the Senate for days lost.....	19,000 00	16,065 00	24,085 00
L-4	596	*To provide, notwithstanding anything con- tained in the Senate and House of Commons Act, for the payment of the full sessional indemnity for the Fifth Session of the Twenty- First Parliament, 1951, to Members of the Senate for days lost.....	9,000 00	8,225 00	
L-5	719	*To provide, notwithstanding anything con- tained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the present Session which commenced on January 30, 1951, and ended on March 21, 1951, of an amount representing the actual transporta- tion and living expenses.....	5,000 00	4,874 95	4,460 00
L-5	597	*To provide, notwithstanding anything con- tained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the Fifth session, which commenced on October 9, 1951, and ended on December 21, 1951, of an amount representing the actual transportation and living expenses.....	5,500 00	2,461 60	
L-5	206 720 598	General Administration.....	399,038 00	390,529 74	343,802 40
			1,242,991 91	1,227,610 20	976,318 84

HOUSE OF COMMONS

		The Speaker of the House of Commons—			
L-5	Stat.	Salary and Motor Car Allowance.....	7,000 00	7,000 00	7,000 00
L-5	207	Allowance in lieu of Residence.....	3,000 00	3,000 00	3,000 00
		Deputy Speaker of the House of Commons—			
L-6	Stat.	Salary.....	4,000 00	4,000 00	4,000 00
L-6	208	Allowance in lieu of Apartments.....	1,500 00	1,500 00	1,500 00
		Members of the House of Commons—			
L-6	Stat.	Indemnity to Members, including additional Indemnity to the Leader of the Opposition	1,904,385 00	1,904,385 00	1,232,370 00

LEGISLATION

L-3

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
HOUSE OF COMMONS— <i>Concluded</i>					
L-6	Stat.	Motor Car Allowance—Leader of the Opposition.....	2,000 00	2,000 00	2,000 00
L-6	Stat.	Travelling Allowances to Members.....	35,908 06	35,908 06	44,893 10
L-6	Stat.	Expense Allowances to Members.....	515,829 65	515,829 65	516,454 35
L-6	721	*To provide for the full sessional indemnity to Members of the House of Commons—days lost during the Third and Fourth Sessions of the Twenty-First Parliament.....	18,500 00	18,325 00	12,410 00
L-6	599	*To provide for the full sessional indemnity to Members of the House of Commons—days lost during the Fifth Session of 1951.....	17,650 00	17,650 00	
L-6	722	*To provide for the payment to each Member of the House of Commons who attended the first part of the present session which commenced on January 30, 1951 and ended on March 21, 1951, of an amount representing the actual transportation and living expenses	20,000 00	16,255 58	16,004 38
L-7	600	*To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the first part of the Fifth Session, which commenced on October 9, 1951, and ended on December 21, 1951, of an amount representing the actual transportation and living expenses.....	8,000 00	5,955 20	
L-7	209 } 723 } 601 }	General Administration—Estimates of the Clerk	1,082,446 00	1,082,144 85	918,519 48
L-7	210 } 724 } 602 }	Estimates of the Sergeant-at-Arms.....	627,924 00	625,541 18	520,108 02
L-8	211	Subscriptions to Publications of the Commonwealth Parliamentary Association to be distributed to Members of the House of Commons, and to provide for the Canadian share of expenses of the Commonwealth Parliamentary Association.....	10,000 00	10,000 00	10,000 00
L-8	212	*To provide for payment to each member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant.....	56,000 00	48,862 43	39,827 88
L-8	213	*To provide for an allowance to the Deputy Chairman of Committees.....	2,000 00 4,316,142 71	2,000 00 4,800,356 95	2,000 00 3,330,087 21
GENERAL					
L-8	214	Printing of Parliament, including salaries of staff of the Joint Distribution Office.....	269,026 00	263,001 50	266,013 69
L-9	Stat.	Gratuities to families of deceased employees...	830 00	830 00	400 00
LIBRARY OF PARLIAMENT					
L-9	215	General Administration.....	155,411 00	152,764 22	137,445 84
PENSIONS AND OTHER BENEFITS					
L-9	216	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.....	700 00	700 00	700 00
Total.....			\$ 5,985,101 62	\$ 5,945,262 87	\$ 4,710,965 58

*Complete title is shown in the following details.

THE SENATE

NOTE.—Details of payments of indemnities, expense allowances and travelling and living expenses are shown in Appendix 1, page L-12.

Salary of the Speaker of the Senate, the Honourable Elie Beauregard, Senate and House of Commons Act, c. 147, R.S.....	(1)	\$	6,000 00
Motor Car Allowance, Speaker of the Senate, Appropriation Act, No. 5, c. 61, 1931	(2)	\$	1,000 00
Vote 205 Allowance in lieu of Residence to the Speaker of the Senate.....	(2)	\$	3,000 00

Members of the Senate—Indemnity to Senators, Senate and House of Commons Act, c. 147, R.S.....	(1)	\$	601,665 00
Members of the Senate—Transportation Expenses, Senate and House of Commons Act, c. 147, R.S.....	(5)	\$	10,687 06

Payments were made as follows: Twenty-First Parliament—Fourth Session, January 30, 1951, to October 9, 1951, indemnities, \$231,535 (indemnities, \$107,620, and transportation expenses, \$5,550.28, were paid in 1950-51); Fifth Session, October 9, 1951, to December 29, 1951, indemnities, \$320,425, transportation expenses, \$5,668.85; Sixth Session, February 28, 1952, to March 31, 1952, indemnities, \$19,705, transportation expenses, \$5,018.21 (balance to be paid in 1952-53).

Members of the Senate—Expense Allowances to Members of the Senate, Senate and House of Commons Act, c. 147, R.S., as amended by c. 29, 1945.....	(2)	\$	172,101 85
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Members of the Senate—Annual Allowance to the Leader of the Government in the Senate, the Honourable W. McL. Robertson, Senate and House of Commons Act, c. 147, R.S., as amended by c. 73, 1947.....	(2)	\$	7,000 00
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Members of the Senate—Annual Allowance to the Leader of the Opposition in the Senate, the Honourable John T. Haig, Senate and House of Commons Act, c. 147, R.S., as amended by c. 73, 1947.....	(2)	\$	4,000 00
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Vote 718 To provide for the payment of the full sessional indemnity for the Third and Fourth Sessions of the Twenty-First Parliament, to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct..			19,000 00
Expenditures.....	(1)	\$	16,065 00

Vote 596 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment of the full sessional indemnity for the Fifth Session of the Twenty-First Parliament, 1951, to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct..			9,000 00
Expenditures.....	(1)	\$	8,225 00

Vote 719 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the present session which commenced on January 30, 1951, and ended on March 21, 1951, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Easter adjournment of Parliament on March 21, 1951, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present session.....

Expenditures..... (5) \$ 5,000 00
4,874 95

Vote 597 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the Fifth Session, which commenced on October 9, 1951, and ended on December 21, 1951, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Christmas adjournment of Parliament on December 21, 1951, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during that session.....

Expenditures..... (5) \$ 5,500 00
2,461 60

Votes 206, 720 and 598 General Administration

	Estimates	Allotments	Expenditures
Salaries and Wages.....	342,238 00	344,887 31	344,887 31
Allotted from Vote 131, Salaries, etc.....	4,400 00	4,400 00	3,175 32
	(1) 346,638 00	349,287 31	348,062 63
Allowance—Private Secretary to the Speaker of the Senate.....	(2) 600 00	600 00	600 00
Carriage of Mails between Postal Terminal and Senate: Session, \$5.00 per diem; Recess, \$50.00 per month....	(6) 1,300 00	1,300 00	1,292 70
Postage.....	(7) 200 00	200 00	87 87
Telephones and Telegrams.....	(8) 200 00	200 00	169 62
Publishing Senate Debates, Queen's Printer.....	(9) 30,000 00	30,000 00	25,571 34
Stationery and other Office Supplies and Equipment....	(11) 7,000 00	5,300 00	4,994 92
Materials and Supplies.....	(12) 5,000 00	3,935 69	2,957 60
Unemployment Insurance Contributions.....	(21) 800 00	815 00	809 37
Newspapers and Periodicals for Reading Room.....	(22) 3,300 00	3,575 00	3,525 17
Sundries.....	(22) 4,000 00	3,825 00	2,458 52
	\$ 399,038 00	\$ 399,038 00	\$ 390,529 74

A list of those who were receiving salaries at annual rates of \$5,000 or over on March 31, 1952, follows: L. C. Moyer, Clerk of the Senate, \$12,000; H. Armstrong, \$6,260; H. V. Atfield, \$5,840 (including allowance of \$600 as Private Secretary to the Speaker of the Senate); L. deMontigny, \$6,260; H. H. Emerson, \$6,860; G. B. Hagen, \$5,560; T. S. Hubbard, \$5,060; B. P. Lake, \$5,560; C. R. Lamoureux, \$6,600; P. LaRocque, \$5,060; R. Larose, \$7,000; J. F. MacNeill, \$10,000; P. H. Shelton, \$5,560.

Expenditures represented payments to the Department of Public Printing and Stationery for printing and binding English and French editions of the Debates of the Senate.

HOUSE OF COMMONS

NOTE—Details of payments of indemnities, expense allowances and travelling and living expenses are shown in Appendix 2, page L-14.

Salary of the Speaker of the House of Commons, Hon. W. R. Macdonald, Senate and House of Commons Act, c. 147, R.S.....	(1) \$ 6,000 00
Motor Car Allowance, Speaker of the House of Commons, Appropriation Act, No. 5, c. 61, 1931.....	(2) \$ 1,000 00
Note 207 Allowance in lieu of residence to the Speaker of the House of Commons.....	(2) \$ 3,000 00

Salary of the Deputy Speaker of the House of Commons, J. A. Dion, Senate and House of Commons Act, c. 147, R.S.	(1) \$	4,000 00
Vote 208 Allowance in lieu of Apartments to the Deputy Speaker of the House of Commons	(2) \$	1,500 00

Members of the House of Commons—Indemnity to Members, including additional indemnity to the Leader of the Opposition, Senate and House of Commons Act, c. 147, R.S.	(1)	\$1,904,385 00
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Indemnity was paid as follows: Twenty-First Parliament—Fourth Session, January 30, 1951, to October 9, 1951, \$708,210; Fifth Session, October 9, 1951 to December 29, 1951, \$1,017,875; Sixth Session, February 28, 1952 to March 31, 1952, payments on account, \$168,300 (balance to be paid in 1952-53). The additional indemnity of \$10,000 was paid to George Drew, Leader of the Opposition.

Members of the House of Commons—Motor Car Allowance—Leader of the Opposition, George Drew, Appropriation Act, No. 5, c. 61, 1931	(2) \$	2,000 00
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Members of the House of Commons—Travelling Allowances to Members, Senate and House of Commons Act, c. 147, R.S.	(5) \$	35,908 06
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Allowances were paid as follows: Twenty-First Parliament—Fourth Session, \$688.90; Fifth Session, \$17,777.97; Sixth Session, \$17,441.19 (balance to be paid in 1952-53).

Members of the House of Commons—Expense Allowances to Members, Senate and House of Commons Act, c. 147, R.S., as amended by c. 29, 1945	(2) \$	515,829 65
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Vote 721 To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or Order of the House, or on account of death, during the Third and Fourth Sessions of the Twenty-First Parliament notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct.		18,500 00
Expenditures	(1) \$	18,325 00

Vote 599 To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or Order of the House, or on account of death, during the Fifth Session of 1951—notwithstanding anything to the contrary in Chap. 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendments thereto. Payments to be made as the Treasury Board may direct.		17,650 00
Expenditures	(1) \$	17,650 00

Vote 722 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the first part of the present session which commenced on January 30, 1951, and ended on March 21, 1951, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Easter adjournment of Parliament on March 21, 1951, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the session.		20,000 0
Expenditures	(5) \$	16,255 5

Vote 600 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the first part of the Fifth session, which commenced on October 9, 1951, and ended on December 21, 1951, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Christmas adjournment of Parliament on December 21, 1951, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date or at any other one time during that session.

Expenditures.....	(5)	\$	8,000 00
			5,955 20

Votes 209, 723 and 601 General Administration—Estimates of the Clerk

		Estimates	Allotments	Expenditures
A	Salaries and Wages.....	(1) 789,846 00	789,846 00	789,643 16
	Allowances	(2) 1,200 00	1,200 00	1,200 00
	Transportation of Mails.....	(6) 2,400 00	2,480 00	2,469 17
	Postage	(7) 1,300 00	765 00	750 00
	Telephones and Telegrams.....	(8) 700 00	1,115 00	1,104 20
B	Publishing Debates	(9) 191,000 00	205,400 00	205,400 00
	Office Stationery, Supplies and Equipment.....	(11) 60,000 00	56,300 00	56,300 00
	Unemployment Insurance Contributions.....	(21) 2,400 00	3,590 00	3,558 97
	Newspapers and Periodicals.....	(22) 5,000 00	5,450 00	5,429 20
	Expenses of Committees, Witnesses, etc.	(22) 20,000 00	9,900 00	9,890 15
	Sundries	(22) 8,600 00	6,400 00	6,400 00
		<u>\$1,082,446 00</u>	<u>\$1,082,446 00</u>	<u>\$1,082,144 85</u>

Employees receiving salaries at annual rates of \$5,000 or over on March 31, 1952, are listed below.

	Salary rate		Salary rate		Salary rate
Raymond, L. J., Clerk of the House of Commons	\$12,000 00	Dubroy, G.	5,440 00	Montgomery, T. R. .	8,000 00
Arsenault, R.	6,260 00	Empringham, C. L. .	5,560 00	Naubert, A.	5,200 00
Buskard, W. W.	5,560 00	Featherston, E. L. .	5,560 00	Ollivier, M.	10,000 00
Butt, D. R.	5,560 00	Franklin, W. J.	6,600 00	Price, N.	5,300 00
Cassidy, J. F.	5,000 00	Frenette, P. J. C. .	6,260 00	Robertson, J. G.	5,200 00
Clinton, W. J.	5,560 00	Hill, L.	5,180 00	Schryburt, F.	5,960 00
		Howe, J.	5,560 00	Sherwood, H. C.	6,260 00
		Hubbard, T. S.	5,900 00	Young, E. C.	6,860 00

A Allowances of \$600 per annum were authorized for the Secretaries of the Speaker and the Deputy Speaker. The allowance for the Secretary of the Speaker was paid to Y. Kipp, and the allowance for the Secretary of the Deputy Speaker to F. Hamel, \$222.55 and to M. Pineault, \$377.45.

B Payments were made to the Department of Public Printing and Stationary for printing and binding English and French editions of the Debates of the House of Commons.

The Department of Public Printing and Stationary received \$262,209.15 from this vote.

Votes 210, 724 and 602 Estimates of the Sergeant-at-Arms

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	583,724 00	583,724 00	581,710 06
Materials and Supplies	(12)	40,000 00	39,350 00	39,275 62
Unemployment Insurance Contributions	(21)	1,200 00	2,200 00	2,107 23
Gratuities to retiring Sessional Messengers, etc.; by Order of the Board of Commissioners.....	(21)	1,000 00	600 00	575 30
Transportation: Motor Services, Messenger Service between the House, Government Printing Bureau and East Block	(22)	1,500 00	1,500 00	1,358 00
Sundries	(22)	500 00	550 00	514 97
		<u>\$ 627,924 00</u>	<u>\$ 627,924 00</u>	<u>\$ 625,541 18</u>

Vote 211 Subscriptions to Publications of the Commonwealth Parliamentary Association to be distributed to Members of the House of Commons, and to provide for the Canadian share of expenses of the Commonwealth Parliamentary Association.....

Expenditures..... (22) \$ 10,000 00
\$ 10,000 00

Vote 212 To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or the provisions of the Senate and House of Commons Act respecting the Independence of Parliament, for the payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and pro rata for any period less than a year.....

Expenditures..... (1) \$ 56,000 00
\$ 48,862 43

Payments were made as follows:

Name	Parliamentary Assistant to:	Amount
R. McCubbin	Minister of Agriculture	4,000 00
J. H. Dickey (Feb. 12-Mar. 31)....	Minister of Defence Production	540 22
J. Lesage	Secretary of State for External Affairs.....	4,000 00
J. Sinclair	Minister of Finance	4,000 00
J. W. MacNaught	Minister of Fisheries	4,000 00
P. E. Cote	Minister of Labour	4,000 00
R. Maybank (Apr. 1-Apr. 30).....	Minister of Mines and Technical Surveys	322 21
J. A. Blanchette	Minister of National Defence	4,000 00
R. O. Campney	Minister of National Defence	4,000 00
E. A. McCusker	Minister of National Health and Welfare	4,000 00
J. G. L. Langlois	Postmaster General	4,000 00
G. J. McIlraith	Minister of Trade and Commerce	4,000 00
W. Benidickson	Minister of Transport	4,000 00
L. A. Mutch	Minister of Veterans Affairs	4,000 00
		\$ 48,862 43

Vote 213 To provide for an allowance to the Deputy Chairman of Committees
Expenditures..... (2) \$ 2,000 00
\$ 2,000 00

Payment was made to L. R. Beaudoin.

GENERAL

Vote 214 Printing of Parliament, including salaries of staff of the Joint Distribution Office

		Estimates	Allotments	Expenditures
A	Salaries	(1) 19,001 00	19,001 00	17,195 57
	Printing, Printing Paper and Binding	(9) 250,000 00	250,000 00	245,780 93
	Unemployment Insurance Contributions	(21) 25 00	25 00	25 00
		\$ 269,026 00	\$ 269,026 00	\$ 263,001 50

A Payments were made to the Department of Public Printing and Stationery.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. (21) \$ 830 00

LIBRARY OF PARLIAMENT

Vote 215 General Administration

	Estimates	Allotments	Expenditures
Salaries	116,511 00	116,511 00	116,511 00
Allotted from Vote 131, Salaries, etc.....	8,000 00	8,000 00	7,963 12
	(1) 124,511 00	124,511 00	124,474 12
Book Agents' Commission	(4) 250 00	250 00	134 71
Microfilming	(4) 3,000 00	3,000 00	2,993 34
Freight, Express and Cartage	(6) 100 00	100 00	77 23
Postage	(7) 450 00	450 00	83 17
Printing the Annual Supplement to the Catalogue.....	(9) 1,400 00	1,400 00	1,199 67
Stationery and Other Office Supplies and Equipment.....	(11) 2,000 00	3,500 00	2,848 62
Books for the General Library, including Binding.....	(22) 22,000 00	20,500 00	19,590 35
Books for the Library of American History.....	(22) 1,000 00	1,000 00	998 63
Sundries	(22) 700 00	700 00	364 38
	<u>\$ 155,411 00</u>	<u>\$ 155,411 00</u>	<u>\$ 152,764 22</u>

This vote was provided for the costs of administration and for the purchase of reading and reference material for the Library of Parliament.

A list of those who were receiving salaries at annual rates of \$5,000 or over on March 31, 1952, follows:
 F. A. Hardy, Parliamentary Librarian, \$9,000; F. Desrochers, General Librarian, \$9,000; E. Bilodeau, \$5,620;
 R. M. Hamilton, \$5,620.

PENSIONS AND OTHER BENEFITS

Vote 216 Pension to the unmarried sister of the late Colonel Harry Baker, M.P. 700 00
 Expenditures..... (21) \$ 700 00

REVENUES

THE SENATE

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Privileges, Licences and Permits.....	62,673 69	66,922 34
B Services and Service Fees.....	1,870 28	1,426 08
Refunds of Previous Years' Expenditure.....		5 25
C Miscellaneous	1 15	1 15
Total Ordinary	<u>\$ 64,545 12</u>	<u>\$ 68,354 82</u>

Details

Ordinary Revenue—

A	Privileges, Licences and Permits:		
	Fees on Private Bills.....	66,544 92	
	Less—Fees on Private Bills refunded.....	3,871 23	
			62,673 69
B	Services and Service Fees: Certified copies of Acts of Parliament.....		1,870 28
C	Miscellaneous		1 15
	Total Ordinary		\$ 64,545 12

Certified correct.

L. C. MOYER,
Clerk of the Senate.

HOUSE OF COMMONS

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Privileges, Licences and Permits.....	19,400 00	22,595 00
Refunds of Previous Years' Expenditure.....		627 50
Total Ordinary	\$ 19,400 00	\$ 23,222 50

Details

Ordinary Revenue—

A	Privileges, Licences and Permits:	
	Fees on Private Bills	19,000 00
	Registration Fees, Parliamentary Agents	400 00
	Total Ordinary	\$ 19,400 00

Certified correct.

LEON J. RAYMOND,
Clerk of the House of Commons.

LIBRARY OF PARLIAMENT

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
Refunds of Previous Years' Expenditure.....		\$ 7 70

OPEN ACCOUNTS

Note.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	<u>Cr. Balance</u> <u>Mar. 31, 1951</u>	<u>Debit</u>	<u>Credit</u>	<u>Cr. Balance</u> <u>Mar. 31, 1952</u>
Deferred Credits				
A Pay-list Deductions—House of Commons....		18,773 85	18,773 85	
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
B Unclaimed Cheques Suspense—House of Commons	34 92			34 92
	<u>\$ 34 92</u>	<u>\$ 18,773 85</u>	<u>\$ 18,773 85</u>	<u>\$ 34 92</u>

A Deductions for Canada Savings Bonds from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the Department concerned.

B All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Statement of Expenditures by Standard Objects

	<u>Estimates</u> <u>1951-52</u>	<u>Expenditures</u> <u>1951-52</u>	<u>Expenditures</u> <u>1950-51</u>
(1) Civil Salaries and Wages.....	4,505,920 00	4,492,262 97	3,280,435 28
(2) Civilian Allowances	714,231 50	714,231 50	715,049 41
(4) Professional and Special Services.....	3,250 00	3,128 05	675 51
(5) Travelling and Removal Expenses	85,095 12	76,142 45	78,593 86
(6) Freight, Express and Cartage.....	3,800 00	3,839 10	3,835 02
(7) Postage	1,950 00	921 04	1,508 77
(8) Telephones, Telegrams and other Communication Services	900 00	1,273 82	382 80
(9) Printing of Departmental Reports and other Publications..	472,400 00	477,951 94	446,302 45
(11) Office Stationery, Supplies, Equipment and Furnishings...	69,000 00	64,143 54	73,318 18
(12) Materials and Supplies	45,000 00	42,233 22	40,271 86
(21) Pensions, Superannuation and other Benefits.....	6,955 00	8,605 87	1,717 99
(22) All other Expenditures.....	76,600 00	60,529 37	68,874 45
Total	<u>\$5,985,101 62</u>	<u>\$5,945,262 87</u>	<u>\$4,710,965 58</u>

Appendix I
THE SENATE

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1951-52

Honourable Members of the Senate	Indemnities			Expense Allowances		Travelling and Living Expenses							Total			
	Statutory			Statutory		Statutory										
	Twenty-First Parliament			Paid on Yearly Basis		Twenty-First Parliament										
	Fourth Session	Fifth Session	Sixth Session	Third and Fourth Sessions	Vote 718	Vote 596	Per Diem \$ cts.	Actual \$	Per Diem \$ cts.	Actual \$	Sixth Session	Fifth Session		Fourth Session	Twenty- First Parliament	Vote 597
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Aseltine, W. M.	2,780 00		4,000 00		680 00											
Aylesworth, Sir A. B.	2,020 00			1,425 00			2,000 00									
Barclay, A. B.	2,480 00		4,000 00		660 00		2,000 00									
Barbour, G. H.	2,780 00		4,000 00		660 00		2,000 00			181 65						
Bashua, M. G.	2,730 00		3,600 00		660 00		2,000 00									
Beaudouin, A. L.	2,780 00		4,000 00		660 00		2,000 00			90 00						
Beauchamp, E.	2,780 00		4,000 00		660 00		2,000 00			90 00						
Bishop, C. L.	2,780 00		4,000 00		660 00		2,000 00			90 00						
Biss, A.	2,780 00		4,000 00		660 00		2,000 00			90 00						
Bouchard, T. D.	2,780 00		4,000 00		465 00		2,000 00									
Bouffard, P. H.	2,070 00		1,175 00		400 00		2,000 00			120 00						
Bourque, T. J. and legal Rep. of the late	2,780 00		3,575 00		660 00		2,000 00			16 20						
Buchanan, W. A.	2,025 00		3,575 00				2,000 00									
Burchill, G. P.	2,775 00		4,000 00		660 00		2,000 00			120 00						
Burke, V. P.	2,630 00		4,000 00		660 00		2,000 00			60 00						
Calder, J. A.	2,780 00		4,000 00		660 00		2,000 00			60 00						
Campbell, G. P.	2,780 00		4,000 00		660 00		2,000 00			185 60						
Cannell, W.	2,330 00		3,800 00		660 00		2,000 00									
Comeau, J. W.	2,780 00		4,000 00		660 00		2,000 00			15 00						
Creneau, T. A.	2,780 00		4,000 00		660 00		2,000 00			60 00						
Daigle, A.	2,780 00		4,000 00		660 00		2,000 00			90 00						
Dagile, A.	3,250 00		3,825 00				2,000 00									
David, A.	2,800 00		3,575 00				2,000 00									
Davies, W. R.	2,000 00			400 00	425 00		2,000 00									
Davis, J. C.	2,780 00		4,000 00		660 00		2,000 00									
Dennis, W. H.	2,405 00		4,000 00		660 00		2,000 00			90 00						
Dessureault, J. M.	2,100 00		4,000 00		660 00		2,000 00									
Doone, J. J. H.	2,075 00		4,000 00		660 00		2,000 00			20 00						
Duff, W.	2,755 00		3,875 00		660 00		2,000 00			60 00						
Duffus, J. J.	2,755 00		3,875 00		660 00		2,000 00			90 00						
Dupuis, V.	2,780 00		4,000 00		660 00		2,000 00			15 00						
DuFremblay, P. R.	2,780 00		4,000 00		660 00		2,000 00									
Emmerson, H. R.	2,120 00		1,175 00		660 00		1,500 00									
Euler, W. D.	2,780 00		4,000 00		660 00		2,000 00			60 00						
Fadard, J. F.	2,575 00		4,000 00		500 00		2,000 00									
Fallis, I. C.	2,205 00		4,000 00		660 00		2,000 00			20 00						
Farguhar, T.	2,780 00		4,000 00		660 00		2,000 00			10 00						
Farris, J. W. del	2,780 00		4,000 00		660 00		2,000 00									
Ferland, C. E.	2,305 00		3,775 00				2,000 00									
Fogo, J. G.	2,780 00		4,000 00		660 00		2,000 00			251 60						

	2,580 00	3,700 00	500 00	1,500 00	1,800 00	10 00	120 00	10 00	10 00	15 00	45 00
Fraser, W. A.	2,780 00	3,975 00	680 00		2,000 00	90 00			90 00	120 00	420 00
Gershaw, F. W. and Elizabeth Gladstone, widow of the late.	1,220 00	4,000 00	660 00	1,500 00	832 87						
Godbout, J. A.	2,780 00	4,000 00	660 00		2,000 00			15 00	15 00	60 00	
Golding, W. H.	2,780 00	4,000 00	660 00		2,000 00			11 00	13 40	6 35	40 75
Gouin, L. M.	2,780 00	4,000 00	660 00		2,000 00						
Grant, T. V.	2,780 00	4,000 00	660 00		2,000 00	120 00	120 00		75 00	315 00	
Haig, J. T.	2,780 00	4,000 00	660 00		2,000 00	90 00	90 00		90 00	300 00	
Hardy, A. C. G.	2,275 00	3,800 00	500 00		1,687 50		60 00		60 00	240 00	
Hawkins, C. G.	2,780 00	4,000 00	660 00		2,000 00			15 00	15 00	66 00	
Hayden, S. A.	2,780 00	4,000 00	660 00		2,000 00				15 00	46 00	
Hayden, S. B.	2,780 00	4,000 00	660 00		2,000 00	120 00	120 00		78 00	15 00	48 50
Horne, R. B.	2,080 00	3,725 00	500 00		1,600 00			16 75	18 75	68 50	
Howard, C. B.	2,780 00	4,000 00	660 00		2,000 00	90 00	90 00		90 00	360 00	
Howden, J. P.	2,780 00	4,000 00	660 00		2,000 00						
Huggess, A. K.	2,780 00	4,000 00	660 00	425 00	2,000 00			21 00	20 00	82 00	
Hurtubise, J. R.	2,780 00	4,575 00	660 00		2,000 00						
Hushon, W. J.	2,075 00	4,000 00	660 00	975 00	2,000 00		60 00		60 00	180 00	
Isnor, G. B.	2,780 00	4,000 00	660 00		2,000 00		150 00		150 00	600 00	
Isnor, G. B.	2,780 00	4,000 00	660 00		2,000 00		90 00		90 00	360 00	
King, J. H.	2,780 00	4,000 00	660 00		1,775 00		60 00		60 00	240 00	
Kinley, J. J.	2,780 00	4,000 00	660 00	75 00	2,000 00						
Lacasse, G. P.	2,780 00	4,000 00	660 00		2,000 00						
Lambert, N. P.	2,730 00	4,000 00	660 00		1,975 00	120 00	120 00		120 00	360 00	
MacKinnon, J. A.	2,780 00	4,000 00	660 00		2,000 00		90 00		86 75	353 50	
MacLennan, D.	2,780 00	4,000 00	660 00		2,000 00	120 00	120 00			240 00	
Marquette, A. I.	2,780 00	4,000 00	660 00		2,000 00		60 00		45 00	210 00	
McDonald, I. A.	2,780 00	4,000 00	660 00		2,000 00			15 00	15 00	45 00	
McGuire, W. H.	2,780 00	4,000 00	660 00		2,000 00		120 00		75 00	390 00	
McIntyre, J. P.	2,780 00	4,000 00	660 00	575 00	2,000 00	120 00			312 45	927 40	
McKeen, S.	2,225 00	3,575 00	660 00	125 00	2,000 00				65 76	269 86	
McLean, A. N.	2,655 00	4,000 00	660 00		2,000 00						
Morand, L. and Leg. Rep. of the late.	600 00			2,200 00	816 43						
Nicol, J.	2,555 00	3,925 00	500 00	350 00	1,862 50			14 20	12 00	48 60	
Peterson, N. McL.	2,505 00	4,000 00	660 00		1,862 50						
Paquet, E. and Eugenie Paquet, widow of the late.	600 00			2,180 00	701 36						
Petien, R.	2,780 00	4,000 00	660 00		2,000 00			199 10	190 85	740 55	
Prie, F. W.	2,200 00	1,200 00	500 00		1,700 00	60 00	60 00		30 00	150 00	
Pratt, C. C.	2,755 00	1,200 00	500 00		1,811 47			184 60	195 60	561 80	
Quinn, F. P.	2,780 00	4,000 00	660 00		2,000 00	60 00	60 00		60 00	240 00	
Quinton, H. W. and Ella Quinton, widow of the late.	2,880 00			4,000 00	1,873 97						
Raymond, D.	2,325 00	3,825 00	400 00		1,612 50						
Reid, T.	2,780 00	4,000 00	660 00		2,000 00			316 45	297 65	930 10	
Robertson, W. McL.	2,780 00	4,000 00	660 00		2,000 00		60 00		60 00	240 00	
Roebuck, A. W.	2,780 00	4,000 00	660 00		2,000 00			20 00	20 00	60 00	
Ross, G. H.	2,505 00	4,000 00	660 00	275 00	2,000 00	120 00	120 00		139 10	399 10	
Stambaugh, J. W.	2,780 00	4,000 00	660 00		2,000 00	120 00	120 00		248 40	488 40	
Stevenson, J. J.	2,780 00	4,000 00	660 00		2,000 00	120 00			120 00	260 00	
Taylor, W. H.	2,780 00	4,000 00	660 00	50 00	2,000 00	150 00	150 00	17 00	175 40	475 40	
Turgeon, J. G.	2,705 00	4,000 00	660 00		1,962 50			20 00	20 00	80 00	
Vallancourt, C.	2,780 00	4,000 00	660 00		2,000 00	60 00	60 00		30 00	180 00	
Veniot, C. J.	2,780 00	4,000 00	660 00		2,000 00						
Vien, T.	2,780 00	4,000 00	660 00		2,000 00						
Wilson, C. R.	2,780 00	4,000 00	660 00		2,000 00						
Wood, T. H.	2,680 00	4,000 00	660 00		1,950 00	120 00	120 00		187 40	427 40	
	231,535 00	320,425 00	49,705 00	16,065 00	172,101 83	3,675 00	3,600 00	1,993 85	4,874 95	2,461 60	18,023 61

Appendix 2

HOUSE OF COMMONS

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1951-52

Members	Indemnities		Expense Allowances		Travelling and Living Expenses									
	Statutory		Statutory		Statutory									
	Twenty-First Parliament		Twenty-First Parliament		Twenty-First Parliament									
	Fourth Session	Fifth Session	Sixth Session	Fourth and Fifth Sessions	\$ cts.	\$ cts.	\$ cts.	\$ cts.	Per Diem \$ cts.	Actual \$ cts.	Per Diem \$ cts.	Fourth Session	Fifth Session	Total
Abbott, Hon. D. C.	2,780 00	4,000 00	660 00	925 00	2,000 00	2,000 00	2,000 00	2,000 00	34 00	40 00	18 00	40 00	40 00	114 00
Adams, A. R.	1,855 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	18 00	34 00	18 00	24 00	24 00	84 00
Anderson, R. E.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	227 34	229 86				457 20
Appelton, E. T.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	135 00		90 00			220 00
Arce, H. R.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	190 00		150 00			210 00
Ashmun, T. G. W.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	10 00	10 00	5 00	10 00	10 00	35 00
Ashmun, T. G. W.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	15 00	15 00	5 00	15 00	15 00	35 00
Baker, L. R.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00			28 00	33 50	33 50	179 50
Balcom, S. R.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	25 00	25 00	120 00	25 00	25 00	328 70
Bater, A. J.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	13 00		90 00			100 00
Beaudin, L. R.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	16 00	16 00	134 00	17 50	17 50	332 00
Beaudry, R.	2,780 00	4,000 00	660 00	250 00	2,000 00	2,000 00	2,000 00	2,000 00	8 00	8 00	18 00			48 00
Bennett, C. E.	2,780 00	4,000 00	660 00	1,050 00	2,000 00	2,000 00	2,000 00	2,000 00	14 00	14 00	179 43	38 00	38 00	458 43
Bertrand, L.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	60 00	60 00	35 00	35 00	35 00	190 00
Beyers, L. H. W.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	5 00	5 00	5 00	5 00	5 00	20 00
Black, D. E.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	22 00	22 00	22 00	22 00	22 00	88 00
Black, P. C.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	18 00	18 00	24 00	24 00	24 00	168 00
Blackmore, J. H.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	7 50	7 50	7 50	7 50	7 50	30 00
Blair, W. G.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	39 00	39 00	131 70	172 60	172 60	544 30
Blanchette, J. A.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	20 00		15 70	20 00	20 00	117 70
Ble, D.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	15 00	15 00	10 00	10 00	10 00	55 70
Boisvert, M.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00			90 00	90 00	90 00	238 00
Boivin, M.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	20 00		60 00	60 00	60 00	215 70
Bonner, J. A.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	20 00		60 00	60 00	60 00	216 15
Boucher, W. A.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	15 00	15 00	10 00	10 00	10 00	55 70
Bourget, M.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00			90 00	90 00	90 00	238 00
Bradette, J. A.	2,780 00	4,000 00	660 00	1,050 00	2,000 00	2,000 00	2,000 00	2,000 00	39 00	39 00	131 70	172 60	172 60	544 30
Bradley, Hon. F. G.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	20 00		15 70	20 00	20 00	117 70
Brethaupt, L. O.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00	15 00	15 00	10 00	10 00	10 00	55 70
Bretton, M.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00			90 00	90 00	90 00	238 00
Brisson, L.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00			90 00	90 00	90 00	238 00
Brooks, A. J.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00			90 00	90 00	90 00	238 00
Brown, D. F.	2,780 00	4,000 00	660 00		2,000 00	2,000 00	2,000 00	2,000 00			90 00	90 00	90 00	238 00

	2,780 00	4,000 00	660 00	2,000 00	20 00	20 00	19 50	20 00	79 50
Hosking, H. A.	2,780 00	4,000 00	660 00	2,000 00					
Houte, C.	2,780 00	4,000 00	660 00	2,000 00					
Howe, Rt. Hon. C. D.	2,780 00	4,000 00	660 00	2,000 00	60 00	30 00	15 00	18 00	153 00
Hutcheon, E. B.	2,780 00	4,000 00	660 00	2,000 00		30 00	30 00	30 00	120 00
Hunter, J. W. G.	2,780 00	4,000 00	660 00	2,000 00		30 00		30 00	103 00
James, J. M.	2,780 00	4,000 00	660 00	2,000 00					164 00
Jeffrey, A. H.	2,780 00	4,000 00	660 00	2,000 00	200 00		60 00	17 00	149 00
Johnston, C. E.	2,780 00	4,000 00	660 00	2,000 00			150 00	17 00	149 00
Jones, J. N.	2,780 00	4,000 00	660 00	2,000 00			150 00	347 00	347 00
Juras, R.	2,780 00	4,000 00	660 00	2,000 00			150 00	47 00	306 00
Kent, W. P.	2,780 00	4,000 00	660 00	2,000 00	4,000 00		90 00	126 00	120 00
Kirk, T. J. K.	2,780 00	4,000 00	660 00	2,000 00		120 00		130 50	490 50
Kirk, T. A. M.	2,780 00	4,000 00	660 00	2,000 00			90 00	90 00	270 00
Knight, R. R.	2,780 00	4,000 00	660 00	2,000 00			90 00	80 00	342 60
Knoles, S. H.	2,780 00	4,000 00	660 00	2,000 00			90 00	82 00	342 60
Knoles, S. H.	2,780 00	4,000 00	660 00	2,000 00			90 00	9 65	222 15
LaCroix, W.	2,780 00	4,000 00	660 00	2,000 00	158 55	158 55	178 55	475 65	475 65
LaFontaine, J.	2,780 00	4,000 00	660 00	2,000 00	30 00	30 00	26 00	30 00	112 00
Laing, A.	2,780 00	4,000 00	660 00	2,000 00	28 00	28 00	28 00	312 45	980 45
Langlois, J.	2,780 00	4,000 00	660 00	2,000 00	201 00	201 00	236 00	40 00	160 00
Langlois, J. G. L.	2,780 00	4,000 00	660 00	2,000 00	40 00	40 00	82 00	82 00	344 00
Lapointe, Hon. H.	2,780 00	4,000 00	660 00	2,000 00					
Larson, F. H.	2,780 00	4,000 00	660 00	2,000 00	270 50	195 75	248 40		837 15
Leduc, E.	2,780 00	2,950 00	660 00	2,000 00	16 00	16 00	16 00	16 00	64 00
Leduc, E.	2,780 00	4,000 00	660 00	2,000 00	16 00	16 00	14 00	16 00	62 00
Letranvois, J. E.	2,780 00	4,000 00	660 00	2,000 00					160 00
Leger, A. D.	2,780 00	4,000 00	660 00	2,000 00	60 00	42 00	32 00	32 00	138 00
Lennard, F. E.	2,780 00	4,000 00	660 00	2,000 00	32 00	18 00	18 00	18 00	72 00
Lessage, J.	2,780 00	4,000 00	660 00	2,000 00	18 00	18 00	15 00	15 00	150 00
Little, W.	2,780 00	4,000 00	660 00	2,000 00			60 00		300 00
Low, S. E.	2,780 00	4,000 00	660 00	2,000 00			150 00		300 00
Macdonald, A. F.	2,780 00	4,000 00	660 00	2,000 00			120 00		401 85
Macdonald, Hon. W. R.	2,780 00	4,000 00	660 00	2,000 00	33 90	44 40	33 90	44 40	156 60
Macdonnell, J. M.	2,780 00	4,000 00	660 00	2,000 00	10 00	10 00	10 00	10 00	40 00
MacDougall, J. L.	2,780 00	4,000 00	660 00	2,000 00	200 00	219 00	316 45	735 45	735 45
MacIsaac, A.	2,780 00	4,000 00	660 00	2,000 00			150 00	618 40	618 40
MacKenzie, H. A.	2,780 00	4,000 00	660 00	2,000 00			60 00	18 00	156 00
MacLean, J. A.	2,780 00	4,000 00	660 00	2,000 00	955 10		90 00		180 00
MacLean, M.	2,780 00	4,000 00	660 00	2,000 00			90 00		180 00
MacNaught, J. W.	2,780 00	4,000 00	660 00	2,000 00			90 00		290 00
MacNaughton, A. A.	2,780 00	4,000 00	660 00	2,000 00			60 00		273 05
Major, W. J.	2,780 00	4,000 00	660 00	2,000 00	9 00	9 00	9 00	60 70	36 00
Maitais, A.	2,780 00	4,000 00	660 00	2,000 00	15 00	15 00	20 00	15 00	45 00
Martin, Hon. P.	2,780 00	4,000 00	660 00	2,000 00			60 00	20 00	160 00
Masse, A.	2,780 00	4,000 00	660 00	2,000 00	18 00	18 00	18 00	18 00	72 00
Mathews, J. E. and legal Rep. of the late	2,780 00	4,000 00	660 00	2,000 00					
Mathews, J. E. and legal Rep. of the late	2,780 00	4,000 00	660 00	2,000 00	450 00				
Maybank, H.	1,830 00	4,000 00	660 00	141 45					
Mayhew, Hon. R. W.	2,780 00	4,000 00	660 00	2,000 00					
McCaun, Hon. J. J.	2,780 00	4,000 00	660 00	2,000 00					
McCaun, Hon. J. J.	2,780 00	4,000 00	660 00	2,000 00	60 00	60 00	15 00	15 00	150 00
McCallum, H. B.	2,780 00	4,000 00	660 00	2,000 00	90 00	90 00	80 00	80 00	260 00
McCallum, H. B.	2,780 00	4,000 00	660 00	2,000 00	120 00	120 00	20 00	32 00	240 00
McDonald, E. A.	2,180 00	4,000 00	660 00	2,000 00					
McDonald, W. K.	2,780 00	4,000 00	660 00	2,000 00					
McGregor, R. H.	2,705 00	4,000 00	660 00	1,962 50	20 00	20 00	20 00	32 00	92 00
McIlraith, G. J.	2,780 00	4,000 00	660 00	2,000 00	12 00	12 00	12 00	48 00	48 00
McIvor, D.	2,780 00	4,000 00	660 00	2,000 00					
McLean, A. Y.	2,780 00	4,000 00	660 00	2,000 00			60 00	34 00	184 00
McLure, W. C. S.	2,780 00	4,000 00	660 00	2,000 00	30 00	30 00	30 00	30 00	110 00
McMillan, W. H.	2,780 00	4,000 00	660 00	2,000 00			90 00	84 15	348 30
McWilliam, G. R.	2,780 00	4,000 00	660 00	2,000 00	25 00	25 00	50 00	25 00	100 00
Meeker, H.	2,780 00	4,000 00	660 00	2,000 00	30 00	30 00	60 00	47 00	217 00
Monette, M.	2,780 00	4,000 00	660 00	2,000 00	952 80	952 80	22 00	22 00	90 00
Monette, M.	2,780 00	4,000 00	660 00	2,000 00					88 00

HOUSE OF COMMONS—Concluded
STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1951-52—Concluded

Members	Indemnities			Expense Allowances		Travelling and Living Expenses						Total
	Statutory			Votes 721 and 599	Statutory	Statutory		Twenty-First Parliament		Vote 722	Vote 600	
	Twenty-First Parliament			Twenty-First Parliament	Paid on Yearly Basis	Fourth Session		Fifth Session		Twenty-First Parliament	Twenty-First Parliament	
	Fourth Session	Fifth Session	Sixth Session	Fourth and Fifth Sessions		\$ cts.	\$ cts.	Actual \$ cts.	Per Diem \$ cts.	Actual \$ cts.	Per Diem \$ cts.	
Mott, W. M.	2,780 00	4,000 00	660 00		2,000 00	75 00	318 45	60 00	322 45	328 30	50 00	1,044 30
Murphy, J. W.	2,780 00	4,000 00	660 00		2,000 00		18 00	60 00	18 00	40 00	50 00	220 00
Murray, A. C.	2,780 00	4,000 00	660 00		2,000 00		277 75	90 00	343 80	14 00	18 00	68 00
Murray, G. M.	2,780 00	4,000 00	660 00		2,000 00		18 00	60 00	18 00	33 95	278 60	1,234 10
Mutch, L. A.	2,780 00	4,000 00	660 00		2,000 00					42 40		222 40
Nathan, C.	2,780 00	4,000 00	660 00		2,000 00					10 00		56 00
Nathan, C. O.					120 50							120 00
Nixon, G. E.	2,780 00	4,000 00	660 00		2,000 00		11 00	60 00	11 00	30 00	30 00	180 00
Noelke, G.	2,780 00	4,000 00	660 00		2,000 00					85 75	11 00	44 00
Parent, C.	2,830 00	4,000 00	660 00	450 00	2,000 00		32 00	90 00	32 00	85 75	32 00	351 50
Peacock, G. R.	2,780 00	4,950 00	660 00	1,050 00	2,000 00		213 50		320 45	318 45		128 00
Peacock, Hon. L. B.	2,780 00	4,000 00	660 00		2,000 00							852 40
Pearl, L. P.	2,780 00	4,000 00	660 00		2,000 00		18 00	60 00	18 00	18 00	10 00	54 00
Pineau, R.	2,780 00	4,000 00	660 00		2,000 00		10 00	60 00	10 00	18 00	18 00	38 00
Poulin, J. F.	2,780 00	4,000 00	660 00		2,000 00					24 00	24 00	108 00
Power, Hon. C. G.	2,630 00	4,000 00	660 00		2,000 00		24 00	60 00	24 00	47 00	47 00	214 00
Proulx, J. H.	2,780 00	4,000 00	660 00		2,000 00		30 00	60 00	30 00	24 00	24 00	90 00
Proulx, Hon. G.	2,780 00	4,000 00	660 00		2,000 00					30 00	30 00	120 00
Quelch, V.	2,780 00	4,000 00	660 00		2,000 00		150 00		150 00	144 50		444 50
Ratelle, J. G.	2,780 00	4,000 00	660 00		2,000 00		8 00	60 00	8 00	30 00	8 00	32 00
Richard, C. T.	2,780 00	4,000 00	660 00		2,000 00		34 00		34 00	34 00	34 00	136 00
Richard, J. A.	2,755 00	4,000 00	660 00	25 00	2,000 00							186 00
Richard, J. T.	2,780 00	4,000 00	660 00		2,000 00							136 00
Riley, D. A.	2,780 00	4,000 00	660 00		2,000 00							186 00
Rimmet, Hon. C. E.	2,780 00	4,000 00	660 00		2,000 00							136 00
Roberts, L. E.	2,780 00	4,000 00	660 00		2,000 00		29 00		29 00	27 50	40 00	136 50
Robertson, F. G.	2,780 00	4,000 00	660 00	650 00	2,000 00		30 00		30 00	9 00	9 00	78 00
Robinson, W. A.	2,780 00	4,000 00	660 00		2,000 00		28 00		28 00	28 00	28 00	112 00
Rochelot, J. I.	2,780 00	4,000 00	660 00		2,000 00		40 00		40 00	40 00	40 00	160 00
Rooney, J. H.	2,780 00	4,000 00	660 00		2,000 00		30 00		30 00	30 00	30 00	120 00
Ross, J. A.	2,780 00	4,000 00	660 00		2,000 00		14 00	90 00	30 00	68 10	14 00	248 10
Ross, T. H.	2,705 00	4,000 00	660 00	75 00	2,000 00		53 00		33 00	33 00	33 00	88 00
Rousseau, J. H.	2,780 00	4,000 00	660 00		2,000 00		15 00		15 00	15 00	15 00	60 00
Rowe, Hon. W. E.	2,380 00	3,875 00	660 00		2,000 00							30 00
Shaw, F. D.	2,780 00	4,000 00	660 00		2,000 00							31 25
Shinnou, J. A.	2,780 00	4,000 00	660 00		2,000 00	150 00	427 66	120 00	209 88	419 35		1,206 89

Sinclair, J.	2,780 00	4,000 00	660 00	2,000 00	132 15	315 45	90 00	315 45	630 90
Sinnot, J. S.	2,780 00	4,000 00	660 00	2,000 00	.....	77 45	90 00	77 45	389 80
Smith, A. L.	200 00	3,800 00	.....	1,013 70	.....	.....	.....	115 40	205 40
Smith, D.	2,780 00	4,000 00	660 00	2,000 00	12 00	.....	.....	12 00	48 00
Smith, J. E.	2,780 00	4,000 00	660 00	2,000 00	200 55	.....	120 00	142 15	522 70
Smith, J. J.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	.....	64 20	64 20
Stanfield F. T.	2,635 00	4,000 00	660 00	1,937 50	.....	.....	.....	179 65	501 55
Stewart, A. C.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	90 00	81 25	205 50
Stewart, A. M.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	225 00	236 60	641 60
Stick, L. T.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	60 00	30 00	183 00
Stuart, A. W.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	120 00	124 20	364 20
Studer, I.	2,780 00	4,000 00	660 00	2,000 00	220 00	.....	.....	.....	.....
St. Laurent, Rt. Hon. L. S.	2,780 00	4,000 00	660 00	1,912 50	.....	.....	.....	230 80	670 80
Thatcher, W. R.	2,780 00	3,825 00	660 00	2,000 00	.....	.....	120 00	302 00	542 00
Thomas, R.	2,682 00	4,000 00	660 00	2,000 00	.....	.....	.....	30 00	30 00
Thomson, W. C.	2,780 00	4,000 00	660 00	2,000 00	33 00	.....	.....	30 00	123 00
Trembley, L. D.	2,780 00	4,000 00	660 00	2,000 00	14 00	.....	.....	14 00	56 00
Treth, J. J.	2,780 00	4,000 00	660 00	2,000 00	14 00	.....	.....	14 00	56 00
Valois, P.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	.....	121 75	100 00
Vio, F.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	90 00	100 00	48 75
Ward, W. J.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	120 00	157 50	332 50
Warren, R. M.	2,780 00	4,000 00	660 00	2,000 00	12 00	.....	.....	12 00	48 00
Weaver, G.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	120 00	97 75	451 10
Weir, W. G.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	90 00	160 00	340 00
Welburn, J. W.	2,780 00	4,000 00	660 00	2,000 00	20 00	.....	120 00	254 40	404 40
White, G. S.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	.....	20 00	60 00
White, H. O.	2,780 00	4,000 00	660 00	2,000 00	20 00	.....	.....	20 00	60 00
Whiteside, H. B.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	60 00	16 00	152 00
Whitman, F. P.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	120 00	219 20	459 20
Whitman, H. W.	2,780 00	4,000 00	660 00	2,000 00	12 50	.....	.....	12 50	50 00
Winkler, H. W.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	90 00	127 65	307 65
Winters, Hon. R. H.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	.....	.....	.....
Wood, R. J.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	90 00	148 59	328 59
Wright, P. E.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	120 00	86 50	413 00
Wylie, W. D.	2,780 00	4,000 00	660 00	2,000 00	.....	.....	90 00	185 90	365 90
Additional indemnity to the Leader of the Opposition....	10,000 00	.....	.....	.....	.....	.....	.....	.....	.....
718,210 00	1,017,875 00	168,300 00	515,829 65	7,802 97	9,975 00	7,846 19	9,595 00	16,255 58	58,118 84
		35,975 00		688 90				5,955 20	

1951-52
PUBLIC ACCOUNTS

PART II
M

DEPARTMENT OF MINES AND TECHNICAL SURVEYS

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF MINES AND TECHNICAL SURVEYS

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page M-22, Open Accounts on page M-23 and Expenditures by Standard Objects on page M-27.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
A—DEPARTMENT					
ADMINISTRATION SERVICES					
M- 4	Stat.	Minister of Mines and Technical Surveys —			
		Salary and Motor Car Allowance.....	12,000 00	12,000 00	3,596 77
M- 4	217	Departmental Administration.....	398,452 00	363,870 28	298,748 83
			410,452 00	375,870 28	302,345 60
EXPLOSIVES ACT ADMINISTRATION					
M- 4	218	Explosives Act—			
		Administration, Operation and Maintenance	88,164 00	77,950 28	71,133 90
MINES BRANCH					
M- 5	219	Mines Branch Administration.....	73,193 00	68,794 68	63,266 12
M- 5	220 }	Mineral Resources Investigations —			
	725 }	Administration, Operation and Maintenance	1,672,853 00	1,569,117 92	1,416,742 07
M- 5	221	Construction or Acquisition of New Equip- ment.....	296,000 00	249,819 61	217,226 63
M- 6	222 }	Investigations of Radioactive Ores —			
	726 }	Administration, Operation and Maintenance	255,785 00	222,069 13	195,396 53
M- 6	223	Construction or Acquisition of New Equipment	56,900 00	36,953 90	49,951 94
M- 6	224	To provide for payments to McGill University in connection with the development of a Coal-Fired Gas Turbine.....	75,000 00	75,000 00	
			2,429,731 00	2,221,755 24	1,942,583 29
GEOLOGICAL SURVEY OF CANADA					
M- 6	225	Geological Survey Administration and miscel- laneous services, including the expenses of the National Advisory Committee on Re- search in the Geological Sciences.....	156,527 00	133,794 34	136,648 20
		Geological Surveys, including an amount of \$2,400 for Canada's share of the cost of the Committee on Mineral Resources and Geol- ogy, London, England —			
M- 7	226 }	Administration, Operation and Maintenance	1,564,487 00	1,312,062 76	1,167,930 86
M- 7	227 }	Construction or Acquisition of New Equip- ment.....	154,500 00	69,578 34	132,878 06
			1,875,514 00	1,515,435 44	1,437,457 12
SURVEYS AND MAPPING BRANCH					
M- 8	228	Surveys and Mapping Branch Administration. Topographical Surveys, including expenses of the Canadian Board on Geographical Names—	39,255 00	36,794 56	27,338 94
M- 8	229	Administration, Operation and Maintenance	1,367,946 00	1,319,902 72	1,221,162 67
M- 8	230	Construction or Acquisition of New Equip- ment.....	134,000 00	120,486 96	178,278 96
		Canadian Hydrographic Service, including Canada's Annual Contribution of \$5,750 to the International Hydrographic Bureau—			
M- 9	231	Administration, Operation and Maintenance	1,642,902 00	1,630,902 45	1,569,782 50
M-10	232	Construction or Acquisition of New Equip- ment.....	168,916 00	154,051 89	186,578 80

DEPARTMENT OF MINES AND TECHNICAL SURVEYS

M—3

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
SURVEYS AND MAPPING BRANCH— <i>Concluded</i>					
M-10	233	Geodetic Survey of Canada—Administration, Operation and Maintenance.....	661,935 00	524,280 38	550,810 61
M-11	234	International Boundary Commission—Administration, Operation and Maintenance.....	59,274 00	51,085 71	43,979 55
M-11	235	Legal Surveys and Aeronautical Charts, Administration, Operation and Maintenance, including a grant of \$350 to the Canadian Institute of Surveying, and the expenses of the Board of Examiners for Dominion Land Surveyors and payment of fees of B. W. Waugh, J. L. Rennie and J. E. R. Ross, members of the Board, and A. W. Cole, Secretary of the Board.....	548,907 00	538,876 74	509,341 12
M-12	236	Map Compilation and Reproduction—Administration, Operation and Maintenance	558,544 00	536,433 86	443,806 57
M-12	237	Construction or Acquisition of New Equipment.....	135,335 00 5,317,014 00	53,928 62 4,966,743 89	6,005 52 4,737,085 24
GEOGRAPHICAL BRANCH					
M-12	238	Geographical Branch—Administration, Operation and Maintenance.....	240,711 00	209,484 78	170,371 47
DOMINION OBSERVATORIES					
Dominion Observatory, Ottawa, including membership fee of \$500 to the International Astronomical Union—					
M-13	239	Administration, Operation and Maintenance	332,148 00	328,061 12	282,855 90
M-13	240	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	118,440 00	114,690 22	122,374 36
M-14	241	Dominion Astrophysical Observatory, Victoria, B.C.—Administration, Operation and Maintenance.....	88,540 00 539,128 00	85,088 12 527,839 46	67,567 71 472,797 97
GENERAL					
M-14	Stat.	To provide for payments under the Emergency Gold Mining Assistance Act.....	11,840,655 15	11,840,655 15	7,114,213 51
M-21	242	Payments to Royal Canadian Air Force and Commercial Companies for Air Photography, and to defray the expenses of the Interdepartmental Committee on Air Surveys.....	1,340,000 00 3,452 00	880,803 00 3,452 00	1,299,639 81 850 00
M-21	Stat.	Gratuities to families of deceased employees..	13,184,107 15	12,724,910 15	8,414,703 32
B—DOMINION COAL BOARD					
M-21	243	Administration and Investigations of the Dominion Coal Board.....	108,685 00	99,041 14	88,517 96
M-21	244 } 603 }	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,780,000 00	4,635,870 07	3,047,551 62
M-21	Stat.	Subsidy payments under an Act to place Canadian coal used in the manufacture of iron and steel on a basis of equality with imported coal.....	396,935 55 5,285,620 55	396,935 55 5,131,846 76	424,725 34 3,660,794 92
<i>Expenditures: from Appropriations not required for 1951-52.....</i>					7,922 89
Total.....			\$29,370,441 70	\$27,751,836 28	\$21,117,195 72

A—DEPARTMENT

ADMINISTRATION SERVICES

Salary of Minister, Hon. W. G. Prudham, Salaries Act, c. 36, 1949, 2nd Session..	(1)	\$	10,000 00
Motor Car Allowance to the Minister, Appropriation Act, No. 5, c. 61, 1931....	(2)	\$	2,000 00

Hon. W. G. Prudham received travelling expenses of \$3,241.68, which were charged to Vote 217.

Vote 217 Departmental Administration

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	346,395 00	346,395 00	319,998 64
Travelling and Removal Expenses	(5)	12,000 00	11,000 00	9,699 65
Freight, Express and Cartage	(6)	1,500 00	1,500 00	1,041 79
Postage	(7)	50 00	50 00	44 23
Telephones, Telegrams and Cables	(8)	2,500 00	2,500 00	2,033 74
Printing of Departmental Report	(9)	3,000 00	5,000 00	4,893 97
Films, Displays, Advertising and Other Informational Material	(10)	7,100 00	7,100 00	6,578 61
Office Stationery, Supplies and Equipment	(11)	20,432 00	17,932 00	14,591 16
Materials and Supplies	(12)		250 00	143 41
Acquisition of Equipment	(16)		1,150 00	1,057 99
Repairs and Upkeep of Motor Vehicles	(17)	1,500 00	1,350 00	142 05
Memberships	(20)	175 00	175 00	86 00
Grant to Canadian Institute of Mining and Metallurgy ..	(20)		500 00	500 00
Sundries	(22)	3,800 00	3,550 00	3,059 04
		<u>\$ 398,452 00</u>	<u>\$ 398,452 00</u>	<u>\$ 363,870 28</u>

EXPLOSIVES ACT ADMINISTRATION

Vote 218 Explosives Act—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries	(1)	65,934 00	65,934 00	63,371 28
Professional Services, including Assistance in making Inspections and Investigations	(4)	6,320 00	6,320 00	2,926 85
Travelling and Removal Expenses	(5)	8,500 00	8,500 00	6,448 54
Freight, Express and Cartage	(6)	200 00	200 00	49 17
Postage	(7)	15 00	15 00	15 00
Telephones, Telegrams and Cables	(8)	400 00	400 00	89 55
Printing of Technical Reports	(9)	500 00	500 00	
Office Stationery, Supplies and Equipment	(11)	1,150 00	1,000 00	634 36
Materials and Supplies	(12)	150 00	300 00	287 66
Acquisition of Equipment	(16)	3,700 00	3,700 00	3,425 95
Repairs and Upkeep of Equipment	(17)	1,100 00	1,100 00	612 81
Sundries	(22)	195 00	195 00	89 11
		<u>\$ 88,164 00</u>	<u>\$ 88,164 00</u>	<u>\$ 77,950 28</u>

This vote was provided for the costs of administration of the Explosives Act, c. 7, 1946, an Act to regulate the manufacture, testing, storage, and importation of explosives.

A Included the purchase of 2 motor cars at a net cost of \$3,390.16.

Revenues arising from services provided through the above expenditures amounted to \$5,034.03 and comprised permits and licences, \$4,579.03, and fines, \$455.

MINES BRANCH

Vote 219 Mines Branch Administration

		Estimates	Allotments	Expenditures
Salaries and Wages		62,693 00	62,693 00	62,693 00
Allotted from Vote 131, Salaries, etc		3,100 00	3,100 00	3,019 09
	(1)	65,793 00	65,793 00	65,712 09
Travelling and Removal Expenses	(5)	2,050 00	2,050 00	825 72
Freight, Express and Cartage	(6)	50 00	50 00	13 06
Telephones, Telegrams and Cables	(8)	400 00	400 00	213 70
Office Stationery, Supplies and Equipment	(11)	4,000 00	4,000 00	1,455 04
Sundries	(22)	900 00	900 00	575 07
		<u>\$ 73,193 00</u>	<u>\$ 73,193 00</u>	<u>\$ 68,794 68</u>

Votes 220 and 725 Mineral Resources Investigations—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	1,406,353 00	1,399,274 00	1,337,853 83
A Overtime Pay	(1)	8,500 00	12,479 00	12,477 40
B Professional Assistance	(4)	2,700 00	2,700 00	1,451 52
Travelling and Removal Expenses	(5)	52,000 00	48,000 00	41,033 38
Freight, Express and Cartage	(6)	6,000 00	6,600 00	6,191 61
Telephones, Telegrams and Cables	(8)	2,300 00	2,300 00	1,740 27
Printing of Technical Reports	(9)	18,000 00	18,000 00	5,196 93
Office Stationery, Supplies and Equipment	(11)	18,000 00	17,500 00	15,405 10
C Materials and Supplies	(12)	125,000 00	123,500 00	114,298 78
Repairs and Upkeep of Equipment	(17)	18,000 00	24,000 00	19,040 28
Memberships	(20)	1,000 00	1,000 00	753 00
Subscriptions, Textbooks and Other Major Library Acquisitions	(22)	8,500 00	11,000 00	9,557 66
Sundries	(22)	6,500 00	6,500 00	4,118 13
		<u>\$1,672,853 00</u>	<u>\$1,672,853 00</u>	<u>\$1,569,117 92</u>

This vote was provided for the costs of investigations, in laboratory, office and field, pertaining to mineral resources, the mining and metallurgical industries, mineral technology and economics of production and marketing; and the dissemination of information with respect thereto.

A Under authority of P.C. 6190, December 6, 1949 and amendments, payments were made to prevailing rates employees who worked in excess of the standard work week.

B Expenditures included patent attorney fees paid to Alex. E. MacRae and Co., \$852.

C Expenditures included: chemicals and laboratory supplies, \$45,611.71; building and maintenance supplies, \$51,368.04; photographic supplies, \$3,065.69; drafting supplies, \$1,175.35; gasoline and lubricants, \$1,567.94.

Revenues arising from services provided through the above expenditures amounted to \$9,539.24 and comprised royalty from patents under licences, \$6,916.43; sale of publications, \$587.56; assays and analyses, \$1,233.63 and treatment of metals, \$801.62.

Vote 221 Mineral Resources Investigations—Construction or Acquisition of New Equipment

		Estimates	Allotments	Expenditures
A Acquisition of Tools and Machinery	(16)	50,000 00	49,745 00	43,461 40
B Acquisition of Research and Scientific Equipment ..	(16)	242,000 00	239,000 00	199,220 14
C Acquisition of Motor Vehicles	(16)	4,000 00	7,255 00	7,138 07
		<u>\$ 296,000 00</u>	<u>\$ 296,000 00</u>	<u>\$ 249,819 61</u>

A Expenditures included: 3 lathes and accessories, \$16,304.64; universal cutter and tool grinder, \$5,004.46; universal shaper, \$9,275.

B Expenditures included: final payment on electric melting furnace and parts, \$3,925.07; total payments, \$25,117.17; payment on account for 9 high pressure hydrogenation vessels and accessory equipment, \$108,774.43; soniscope, \$4,525; 2 spectrometers, \$7,278.92.

C Expenditures comprised purchase of 3 motor cars.

Votes 222 and 726 Investigations of Radioactive Ores—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	202,885 00	198,885 00	179,157 71
Overtime Pay	(1)	1,000 00	1,000 00	804 85
Northern Allowances	(2)	3,000 00	3,000 00	625 00
Professional Assistance	(4)	1,400 00	1,400 00	478 04
Travelling and Removal Expenses	(5)	10,000 00	7,500 00	6,096 75
Freight, Express and Cartage	(6)	1,500 00	1,500 00	1,115 24
Telephones, Telegrams and Cables	(8)	300 00	300 00	261 37
Printing of Technical Reports	(9)	500 00	500 00	92 88
Office Stationery, Supplies and Equipment	(11)	3,900 00	2,900 00	1,509 09
Materials and Supplies	(12)	25,000 00	31,000 00	26,734 44
Repairs and Upkeep of Scientific Equipment	(17)	4,000 00	6,000 00	4,300 28
Memberships	(20)	100 00	100 00	46 75
Sundries	(22)	2,200 00	1,700 00	846 73
		<u>\$ 255,785 00</u>	<u>\$ 255,785 00</u>	<u>\$ 222,069 13</u>

Vote 223 Investigations of Radioactive Ores—Construction or Acquisition of New Equipment				56,900 00
Expenditures	(16)	\$	36,953 90	

Vote 224 To provide for payments to McGill University in connection with the development of a Coal-Fired Gas Turbine				75,000 00
Expenditures	(20)	\$	75,000 00	

Payments were made under terms of an agreement authorized by P.C. 67/5322, November 4, 1950 and P.C. 37 6770, December 15, 1951, whereby the cost to the Department is not to exceed \$195,000. Expenditures to date amounted to \$88,628.08.

GEOLOGICAL SURVEY OF CANADA

Vote 225 Geological Survey Administration and miscellaneous services, including the expenses of the National Advisory Committee on Research in the Geological Sciences

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	133,062 00	133,017 00	127,784 91
Customs Brokers' Fees	(4)	50 00	195 00	190 99
Travelling and Removal Expenses	(5)	3,000 00	3,000 00	675 37
Freight, Express and Cartage	(6)	9,000 00	8,000 00	57 30
Postage	(7)	275 00	275 00	24 50
Telephones, Telegrams and Cables	(8)	890 00	890 00	12 49
Office Stationery, Supplies and Equipment	(11)	6,000 00	6,000 00	1,885 57
Supply of Water, Electricity and other Public Utility Services	(19)	200 00	200 00	
Travelling Expenses of Members of the National Advisory Committee on Research in Geological Sciences	(22)	3,000 00	3,000 00	2,541 34
Sundries	(22)	1,050 00	1,950 00	621 87
		<u>\$ 156,527 00</u>	<u>\$ 156,527 00</u>	<u>\$ 133,794 34</u>

Votes 226 and 727 Geological Surveys, including an amount of \$2,400 for Canada's Share of the cost of the Committee on Mineral Resources and Geology, London, England—Administration, Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A	Salaries and Wages	(1) 906,487 00	879,487 00	783,363 28
	Northern Allowances	(2) 1,500 00	1,500 00	1,500 00
	Board and Subsistence Allowances	(2) 2,500 00	2,500 00	470 00
B	Professional Assistance	(4) 68,000 00	65,000 00	40,883 33
	Travelling and Removal Expenses	(5) 163,000 00	147,200 00	136,939 56
	Freight, Express and Cartage	(6) 30,650 00	30,650 00	25,839 31
	Postage	(7) 150 00	800 00	275 72
	Telephones, Telegrams and Cables	(8) 200 00	1,300 00	1,237 02
C	Printing of Technical Reports	(9) 51,000 00	51,000 00	18,261 99
C	Printing of Maps and Charts	(9) 45,000 00	41,500 00	33,042 32
C	Office Stationery, Supplies and Equipment	(11) 22,900 00	22,900 00	17,062 89
D	Materials and Supplies	(12) 180,500 00	183,350 00	133,937 98
	Rental of Buildings and Land	(15) 4,400 00	4,400 00	20 00
E	Repairs and Upkeep of Equipment	(17) 46,500 00	72,000 00	65,034 26
F	Charter of Aircraft	(18)	14,700 00	14,383 39
	Rental of Equipment	(18) 8,000 00	10,500 00	9,173 69
	Memberships	(20) 200 00	200 00	104 00
	Committee on Mineral Resources and Geology	(20) 2,400 00	2,400 00	1,170 78
G	Grants in Aid of Geological Research in Canadian Universities	(20) 10,000 00	10,000 00	9,961 00
	Unemployment Insurance Contributions	(21) 2,500 00	2,500 00	771 94
	Sundries	(22) 18,600 00	20,600 00	18,630 30
		<u>\$1,564,487 00</u>	<u>\$1,564,487 00</u>	<u>\$1,312,062 76</u>

This vote was provided for the cost of field studies of rocks, minerals and ore deposits of Canada that may lead to the discovery of ore and kindred deposits and more successful exploitation of deposits already known, and the publishing of the results of such investigations.

A Expenditures included wages of field personnel, \$61,966.42.

B Payments were made to Spartan Air Services Limited in connection with an airborne magnetometer survey.

C Payments were made to the Department of Public Printing and Stationery.

D Expenditures included: aerial photographs, \$6,311.98; gasoline and lubricants \$14,125.15; photographic supplies, \$14,122.14; provisions, \$46,232.21.

E Expenditures included: repairs to motor vehicles, \$18,576.23; repairs to aircraft used in connection with airborne magnetometer survey, \$27,265.

F Expenditures were for the transportation of field parties.

G Grants were paid to the following universities: British Columbia, \$1,750; Manitoba, \$1,150; McGill, \$2,030; McMaster, \$1,110; Queen's, \$1,915; Toronto, \$2,006.

Revenues arising from services provided through the above expenditures amounted to \$8,834.36 and included: sale of publications and maps, \$7,706.35, and sale of mineral specimens, \$888.49.

Vote 227 Geological Surveys—Construction or Acquisition of New Equipment

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A	Acquisition of Scientific Equipment	(16) 61,500 00	70,500 00	32,438 52
B	Acquisition of Motor Vehicles	(16) 18,000 00	18,000 00	14,718 66
	Acquisition of Field Equipment	(16) 70,000 00	60,000 00	18,131 52
	Acquisition of Other Types of Equipment	(16) 5,000 00	6,000 00	4,289 64
		<u>\$ 154,500 00</u>	<u>\$ 154,500 00</u>	<u>\$ 69,578 34</u>

A Included purchase of microscopes and accessories, \$11,215.91.

B Expenditures comprised: 1 jeep, \$1,634.37; 3 motor cars, \$9,380.10; 1 station wagon, \$3,704.19.

SURVEYS AND MAPPING BRANCH

Vote 228 Surveys and Mapping Branch Administration

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	34,375 00	34,725 00	34,649 87
Travelling and Removal Expenses	(5)	2,600 00	2,150 00	865 43
Freight, Express and Cartage	(6)	10 00	10 00	5 00
Telephones, Telegrams and Cables	(8)	100 00	100 00	18 47
Office Stationery, Supplies and Equipment	(11)	950 00	950 00	467 77
Materials and Supplies	(12)	250 00	250 00	90 44
Repairs and Upkeep of Motor Vehicles	(17)	200 00	300 00	181 75
Sundries	(22)	770 00	770 00	515 83
		<u>\$ 39,255 00</u>	<u>\$ 39,255 00</u>	<u>\$ 36,794 56</u>

Vote 229 Topographical Surveys, including expenses of the Canadian Board on Geographical Names—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
A Salaries and Wages	(1)	894,016 00	864,066 00	850,282 74
B Travelling and Removal Expenses	(5)	95,025 00	84,398 00	82,188 73
Freight, Express and Cartage	(6)	15,000 00	24,500 00	24,093 75
Postage	(7)	200 00	200 00	125 91
Telephones, Telegrams and Cables	(8)	1,200 00	1,200 00	911 58
Printing of Technical Reports	(9)	5,000 00	5,000 00	790 74
Office Stationery, Supplies and Equipment	(11)	21,000 00	17,000 00	13,578 92
Materials for Map Production, including Air Photographs	(12)	46,000 00	44,000 00	32,800 47
Supplies for Field Parties	(12)	72,930 00	60,930 00	59,701 98
Rental of Buildings and Land	(15)	800 00	800 00	472 00
Repairs and Upkeep of Scientific Equipment	(17)	7,000 00	8,000 00	6,545 49
Repairs and Upkeep of Motor Vehicles	(17)	14,000 00	25,500 00	23,243 75
Repairs and Upkeep of Field Equipment, including Marine Motors	(17)	7,000 00	19,000 00	17,001 10
C Charter of Aircraft	(18)	180,000 00	172,450 00	172,437 80
Hire of Equipment	(18)		29,627 00	25,569 31
Unemployment Insurance Contributions	(21)	2,000 00	2,000 00	1,173 68
Sundries	(22)	6,775 00	9,275 00	8,984 77
		<u>\$1,367,946 00</u>	<u>\$1,367,946 00</u>	<u>\$1,319,902 72</u>

A Included wages of field personnel, \$93,144.67.

B Included travelling expenses of survey parties, \$79,750.77.

C Expenditures were for hire and servicing of helicopters for transportation of survey parties.

Vote 230 Topographical Surveys—Construction or Acquisition of New Equipment

		Estimates	Allotments	Expenditures
A Acquisition of Scientific Equipment	(16)	90,000 00	90,000 00	85,558 77
Acquisition of Boats and Marine Motors	(16)	3,000 00		
Acquisition of Other Equipment	(16)		3,000 00	516 39
B Acquisition of Motor Vehicles	(16)	7,000 00	12,500 00	11,889 41
Acquisition of Field Equipment	(16)	34,000 00	28,500 00	22,522 39
		<u>\$ 134,000 00</u>	<u>\$ 134,000 00</u>	<u>\$ 120,486 96</u>

A Expenditures included purchase of multiplex equipment, \$56,422.50.

B Expenditures comprised the net cost of: 4 motor cars, \$9,033.58; 1 station wagon, \$2,855.83.

Vote 231 Canadian Hydrographic Service, including Canada's Annual Contribution of \$5,750 to the International Hydrographic Bureau—Administration, Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	982,513 00	984,938 00	984,938 00
Allotted from Vote 131, Salaries, etc.	67,000 00	67,000 00	66,720 36
	(1) 1,049,513 00	1,051,938 00	1,051,658 36
A Overtime Pay	(1) 4,050 00	8,550 00	8,256 77
Board and Subsistence Allowances	(2) 29,700 00	42,995 00	41,146 30
Pilotage, Inspectional and other Professional and Special Services	(4) 9,825 00	1,125 00	1,107 82
Travelling and Removal Expenses	(5) 15,270 00	24,707 00	24,601 60
Freight, Express and Cartage	(6) 3,750 00	4,750 00	4,703 45
Postage	(7) 1,580 00	1,580 00	1,412 53
Telephones, Telegrams and Cables	(8) 1,775 00	1,450 00	1,408 32
B Printing of Technical Reports	(9) 14,580 00	8,380 00	8,222 76
B Office Stationery, Supplies and Equipment	(11) 18,525 00	13,525 00	11,454 56
C Materials and Supplies including Fuel and Provisions..	(12) 323,405 00	290,445 00	288,127 81
Repairs and Upkeep of Buildings	(14) 500 00	500 00	162 01
Rental of Buildings and Land	(15) 1,901 00	701 00	360 85
D Repairs and Upkeep of Ships and Boats	(17) 44,130 00	50,130 00	49,661 63
D Repairs and Upkeep of Marine Motors and Engines...	(17) 23,170 00	28,856 00	27,533 77
Repairs and Upkeep of Other Types of Equipment....	(17) 7,925 00	16,925 00	16,246 91
E Charter of Vessels and Hire of Equipment.....	(18) 76,550 00	79,578 00	79,577 11
Supply of Water, Electricity and other Public Utility Services	(19) 1,695 00	4,695 00	3,991 13
Membership, International Hydrographic Bureau	(20) 5,750 00	5,564 00	5,563 58
Unemployment Insurance Contributions	(21) 4,518 00	4,518 00	4,495 29
Sick Mariners' Dues	(21) 200 00	100 00	43 72
Sundries	(22) 4,590 00	1,890 00	1,166 17
	<u>\$1,642,902 00</u>	<u>\$1,642,902 00</u>	<u>\$1,630,902 45</u>

The expenses, by stations, vessels, etc., of charting Canadian waters were as follows:

Headquarters—Hydrographic surveys, \$503,952.54; precise water levels, \$27,677.64; tidal and current, \$32,551.42	564,181 60
Gauging Stations—Precise water levels, \$18,337.68; tidal and current, \$8,063.93	26,401 61
Nova Scotia—Pictou depot	5,136 24
Atlantic Coast—C.G.S. <i>Acadia</i> , \$168,417.11; C.H.L. <i>Anderson</i> , \$21,881.19; C.G.S. <i>Cartier</i> , \$82,570.90; chartered vessel, \$8,766.96; C.H.L. <i>Dawson</i> , \$6,610; C.G.S. <i>Fort Frances</i> , \$214,510.94; C.H.L. <i>Henry Hudson</i> , \$147.78; C.G.S. <i>Kapuskasing</i> , \$214,360.82.	717,265 70
Pacific Coast—C.G.S. <i>Parry</i> , \$35,568.88; C.G.S. <i>Wm. J. Stewart</i> , \$153,269.50; Victoria office, \$6,685.06	200,523 44
Inland Waters—Baker Lake survey, \$652.18; C.H.L. <i>Bayfield</i> , \$14,680.15; C.H.L. <i>Boulton</i> , \$826.83; sundry, \$4.84	16,164 00
Eastern Arctic Surveys—C.H.L. <i>Mandarin</i> , \$1,653.09; chartered vessel, \$99,384.66; sundry, \$8.82	101,046 57
Western Arctic surveys	183 29
	<u>\$1,630,902 45</u>

A Under authority of P.C. 6190, December 6, 1949, and amendments, payments were made to ships' crews who worked in excess of the standard work week.

B Payments were made to the Department of Public Printing and Stationery.

C Expenditures included: coal and fuel, \$88,747.62; deck supplies, \$38,899.63; engine room supplies, \$24,376.59; map paper, \$17,428.25; provisions, \$93,173.38; gasoline and lubricants, \$8,770.75.

D Details of contracts of \$5,000 or over in connection with repairs follow:

Contractor	Vessel	Amount of Contract	Payments in 1951-52	Payments to date
Wm. Collings and Sons, Ltd.	C.G.S. <i>Kapuskasing</i>	\$ 6,936 00	\$ 6,936 00	\$ 6,936 00 (f)
Halifax Shipyards Ltd.	C.G.S. <i>Kapuskasing</i>	7,431 00	1,225 00	7,431 00 (f)
Pictou Foundry and Machine Co. Ltd.	C.G.S. <i>Kapuskasing</i>	13,889 90	13,889 90	13,889 90 (f)
Victoria Machinery Depot Co. Ltd.	C.G.S. <i>Acadia</i>	34,600 00	7,150 00	32,100 00
Yarrows Limited	C.G.S. <i>Cartier</i>	15,038 44	15,038 44	15,038 44 (f)
	C.G.S. <i>Parry</i>	5,614 00	5,614 00	5,614 00 (f)
	C.G.S. <i>Wm. J. Stewart</i> ..	14,585 00	2,000 00	2,000 00

(f) Including final payment.

E This expenditure was for the charter of one ship.

Revenues arising from services provided through the above expenditures amounted to \$15,356.70 and included \$14,818.14 from sales of charts.

Vote 232 Canadian Hydrographic Service—Construction or Acquisition of New Equipment

		Estimates	Allotments	Expenditures
A	Acquisition of Scientific Equipment	(16) 83,066 00	43,066 00	33,830 76
B	Acquisition of Ships and Boats	(16) 80,000 00	75,000 00	73,086 49
	Acquisition of Marine Motors and Engines	(16) 10,000 00	10,000 00	9,765 90
	Acquisition of Motor Vehicles, Field Equipment, Tools and Machinery	(16) 5,850 00	40,850 00	37,368 74
		\$ 168,916 00	\$ 168,916 00	\$ 154,051 89

A Expenditures included: camera and accessories, \$7,460.95; portable tide gauges, \$11,340.

B Fees amounting to \$8,500 were paid to Alex C. Campbell and Sons, Montreal, for preparing plans and specifications for a steamship. A contract amounting to \$115,000, was awarded to Griffiths and Griffiths, Vancouver, for the purchase of the motorized vessel M. V. *Marabell*. Payment in the current year was \$60,000.

Vote 233 Geodetic Survey of Canada—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
A	Salaries and Wages	(1) 373,394 00	373,394 00	306,359 77
	Customs Brokers' Fees	(4) 50 00	50 00	
	Travelling and Removal Expenses	(5) 34,540 00	43,440 00	40,046 15
	Freight, Express and Cartage	(6) 2,791 00	8,791 00	8,503 32
	Postage	(7) 50 00	125 00	112 76
	Telephones, Telegrams and Cables	(8) 520 00	720 00	514 73
	Printing of Technical Reports	(9) 8,000 00	10,000 00	2,340 64
	Office Stationery, Supplies and Equipment	(11) 4,750 00	4,750 00	2,746 52
	Materials and Supplies	(12) 142,300 00	68,263 00	42,753 51
	Rental of Land	(15) 100 00	115 00	114 50
B	Acquisition of Equipment	(16) 23,450 00	41,450 00	34,592 63
	Repairs and Upkeep of Equipment	(17) 17,350 00	22,350 00	21,909 78
C	Charter of Aircraft	(18) 45,340 00	67,525 00	44,439 68
	Hire of Equipment	(18) 8,000 00	15,912 00	15,669 73
	Unemployment Insurance Contributions	(21) 700 00	900 00	818 65
	Sundries	(22) 600 00	4,150 00	3,358 01
		\$ 661,935 00	\$ 661,935 00	\$ 524,280 38

A Expenditures included wages of field personnel, \$69,493.39.

B Included the net cost of: 2 motor cars, \$4,483.63; 6 motor trucks, \$16,278.22.

C This expenditure was for transportation of field parties.

When F. P. Steers resigned on January 1, 1952, he was indebted to the Department in the amount of \$427.34, being the unexpended balance of advances made to him to defray the expenses of a field survey party. Of this amount, \$100 has been recovered and provision has been made to recover the balance of \$327.34 from further amounts payable to him.

Vote 234 International Boundary Commission—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	34,944 00	35,644 00	35,288 22
Travelling and Removal Expenses	(5)	1,500 00	2,000 00	1,933 43
Freight, Express and Cartage	(6)	75 00	695 00	613 92
Postage	(7)	45 00	45 00	1 60
Telephones, Telegrams and Cables	(8)	90 00	90 00	54 94
Printing of Technical Reports	(9)	9,500 00	10,600 00	6,267 68
Office Stationery, Supplies and Equipment	(11)	225 00	225 00	127 23
Materials and Supplies	(12)	10,050 00	5,530 00	3,042 42
Acquisition of Equipment	(16)	1,000 00	1,800 00	1,648 32
Repairs and Upkeep of Equipment	(17)	1,550 00	2,250 00	1,943 16
Unemployment Insurance Contributions	(21)	100 00	200 00	109 13
Sundries	(22)	195 00	195 00	55 66
		<u>\$ 59,274 00</u>	<u>\$ 59,274 00</u>	<u>\$ 51,085 71</u>

Article IV of a Treaty between Canada and the United States signed at Washington on February 24, 1925, provided that the Commissioners appointed under the Treaty of April 11, 1908, were empowered and directed to maintain at all times an effective boundary line between Canada and the United States and between Canada and Alaska. This Article also provided that each Government pay the salaries and expenses of its own Commissioner and his assistants, and that the expenses jointly incurred by the Commissioners in maintaining the demarcation of the boundary line be borne equally by the two Governments.

The Canadian Commissioner is J. E. R. Ross, Dominion Geodesist, whose salary is paid from Vote 233, Geodetic Survey of Canada.

Vote 235 Legal Surveys and Aeronautical Charts, Administration, Operation and Maintenance, including a grant of \$350 to the Canadian Institute of Surveying, and the expenses of the Board of Examiners for Dominion Land Surveyors and payment of fees of B. W. Waugh, J. L. Rannie and J. E. R. Ross, members of the Board, and A. W. Cole, Secretary of the Board

		Estimates	Allotments	Expenditures
A Salaries and Wages	(1)	370,283 00	345,047 00	343,141 42
B Sub-division Surveys by outside Land Surveyors	(4)	22,000 00	25,900 00	25,705 69
Technical Assistance in Radar Altimeter Work	(4)	34,000 00	33,800 00	33,766 01
C Fees of Board of Examiners for Dominion Land Surveyors and other Professional Services	(4)	3,725 00	3,425 00	3,377 20
Travelling and Removal Expenses	(5)	8,611 00	20,011 00	18,677 18
Freight, Express and Cartage	(6)	1,448 00	3,548 00	3,273 18
Postage	(7)	120 00	70 00	33 92
Telephones, Telegrams and Cables	(8)	460 00	460 00	393 25
Printing of Technical Reports	(9)	800 00	500 00	455 07
Office Stationery, Supplies and Equipment	(11)	4,906 00	5,670 00	5,362 30
Materials and Supplies	(12)	17,124 00	22,254 00	21,204 12
Rental of Accommodation for Dominion Land Surveyors Examinations	(15)	300 00	300 00	
D Acquisition of Equipment	(16)	22,330 00	20,630 00	18,085 08
Repairs and Upkeep of Equipment	(17)	10,275 00	10,975 00	9,820 48
Hire of Equipment	(18)	100 00	2,350 00	2,097 93
Grant to Canadian Institute of Surveying	(20)	350 00	350 00	350 00
Unemployment Insurance Contributions	(21)	600 00	300 00	251 07
E Alberta—British Columbia Boundary Survey	(22)	7,000 00	17,000 00	16,889 16
E British Columbia—Yukon Territory—Northwest Territories Boundary Survey	(22)	18,000 00	3,806 00	3,805 23
E Alberta—Northwest Territories Boundary Survey	(22)	24,500 00	30,536 00	30,494 55
Sundries	(22)	1,975 00	1,975 00	1,693 90
		<u>\$ 548,907 00</u>	<u>\$ 548,907 00</u>	<u>\$ 538,876 74</u>

A Expenditures included wages of field personnel, \$35,215.52.

B Fees for professional services at per diem rates of \$25 or \$35 were paid to Dominion and Provincial Land Surveyors in connection with surveys conducted. The following received \$500 or over: at a per diem rate of \$25, S. Harding, \$1,000; at a per diem rate of \$35: H. A. Cornwall, \$1,015; J. R. C. Hewitt, \$840; D. J. McGugan, \$1,164.50; F. Nash, \$4,620; G. C. Tassie, \$2,135; A. W. Wolfe Milner, \$770.

C Fees of \$500 or over were paid to: A. W. W. Cole, \$750; J. E. Lilly, \$750; J. E. R. Ross, \$750; B. W. Waugh, \$750. J. E. Lilly was appointed a member of the Board by P.C. 1062, March 4, 1952.

D Expenditures included purchase of 2 motor vehicles, \$8,290.83.

E Expenditures represented the Federal Government's share of the cost of these surveys.

Revenues arising from services provided through the above expenditures amounted to \$51,664.23 and included sales of maps, \$43,853.14, and sales of publications, \$4,844.67.

Vote 236 Map Compilation and Reproduction—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries	(1) 457,029 00	457,029 00	446,193 35
	Customs Brokers' Fees	(4) 50 00	50 00	34 44
	Travelling and Removal Expenses	(5) 465 00	465 00	278 16
	Freight, Express and Cartage	(6) 235 00	435 00	267 81
	Telephones, Telegrams and Cables	(8) 75 00	75 00	28 20
A	Printing of Maps and Charts	(9) 8,350 00	8,350 00	6,824 30
B	Office Stationery, Supplies and Equipment	(11) 5,985 00	7,985 00	5,514 74
C	Materials and Supplies	(12) 73,515 00	77,515 00	71,313 17
	Repairs and Upkeep of Scientific Equipment	(17) 12,250 00	5,550 00	4,928 84
	Sundries	(22) 590 00	1,090 00	1,050 85
		<u>\$ 558,544 00</u>	<u>\$ 558,544 00</u>	<u>\$ 536,433 86</u>

A Payments were made to the Department of Public Printing and Stationery.

B Included payments amounting to \$5,491.69 made to the Department of Public Printing and Stationery.

C Expenditures included: lithographic and printing supplies, \$22,314; map paper, \$29,687.21; photographic supplies, \$8,389.56.

Vote 237 Map Compilation and Reproduction—Construction or Acquisition of New Equipment

Expenditures	135,335 00
(16) \$	53,928 62

Expenditures included: precision camera and parts, \$26,784.91; Scybold paper cutting machine, \$15,650.25, purchased through the Department of Public Printing and Stationery.

Further equipment for map compilation and reproduction included 2 Mann offset presses purchased at a cost of \$43,101.14 through the Department of Public Printing and Stationery and paid for by the Department of National Defence.

GEOGRAPHICAL BRANCH

Vote 238 Geographical Branch—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 146,288 00	146,288 00	142,741 71
	Professional Assistance	(4) 475 00	475 00	475 00
	Travelling and Removal Expenses	(5) 22,069 00	17,069 00	15,958 92
	Freight, Express and Cartage	(6) 4,460 00	4,460 00	928 20
	Postage	(7) 30 00	30 00	27 55
	Telephones, Telegrams and Cables	(8) 742 00	742 00	250 74
	Printing of Technical Reports	(9) 17,900 00	17,900 00	5,806 26
	Printing of Maps and Charts	(9) 1,000 00	1,000 00	865 39
	Office Stationery, Supplies and Equipment	(11) 3,935 00	9,135 00	8,214 61
	Materials and Supplies	(12) 13,163 00	13,163 00	11,918 95
A	Acquisition of Equipment	(16) 11,864 00	16,864 00	14,926 63
	Repairs and Upkeep of Equipment	(17) 850 00	1,600 00	1,568 96
	Charter of Aircraft	(18) 7,615 00	1,790 00	995 00
	Charter of Vessels and Hire of Equipment	(18) 2,875 00	2,275 00	29 33
	Memberships	(20) 240 00	240 00	212 42
	Unemployment Insurance Contributions	(21) 120 00	120 00	6 16
	Subscriptions, Textbooks and Other Major Library Acquisitions	(22) 6,460 00	6,460 00	3,955 84
	Sundries	(22) 1,100 00	1,100 00	604 01
		<u>\$ 240,711 00</u>	<u>\$ 240,711 00</u>	<u>\$ 209,484 78</u>

A Expenditures included purchase of: motor car, \$3,050; research and scientific equipment, \$6,617.68, camp and field equipment, \$2,444.67; radio equipment, \$1,450.63.

DOMINION OBSERVATORIES

Vote 239 Dominion Observatory, Ottawa, including membership fee of \$500 to the International Astronomical Union—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	248,548 00	248,548 00	248,173 40
Allowances	(2)	3,300 00	3,378 00	3,377 41
Professional and Technical Assistance	(4)	900 00	700 00	627 75
Travelling and Removal Expenses	(5)	21,300 00	21,500 00	19,909 53
Freight, Express and Cartage	(6)	750 00	1,960 00	1,960 00
Postage	(7)	175 00	95 00	43 45
Telephones, Telegrams and Cables	(8)	650 00	750 00	744 85
Printing of Technical Reports	(9)	3,000 00	2,400 00	1,293 08
Office Stationery, Supplies and Equipment	(11)	3,250 00	2,700 00	2,425 19
Materials and Supplies	(12)	21,500 00	22,500 00	22,345 07
Rental of Building	(15)	25 00	25 00	25 00
Repairs and Upkeep of Equipment	(17)	4,350 00	6,400 00	6,349 72
A Charter of Aircraft	(18)	20,000 00	16,150 00	16,118 36
Hire of Equipment	(18)	1,500 00	1,800 00	1,800 00
Supply of Electricity	(19)	250 00	470 00	466 93
Fees, International Astronomical Union	(20)	500 00		
Memberships	(20)	55 00	80 00	75 25
Unemployment Insurance Contributions	(21)	100 00	22 00	
Sundries	(22)	1,995 00	2,670 00	2,326 13
		<u>\$ 332,148 00</u>	<u>\$ 332,148 00</u>	<u>\$ 328,061 12</u>

A This expenditure was for transportation of field personnel.

Vote 240 Dominion Observatory, Ottawa—Construction or Acquisition of Buildings, Works, Land and New Equipment

		Estimates	Allotments	Expenditures
A Construction of Magnetic Observatory at Meanook, Alberta	(13)	35,000 00	33,000 00	32,751 26
B Construction of Observer's Residence, Meanook, Alberta	(13)		1,000 00	945 35
C Acquisition of Scientific Equipment	(16)	79,990 00	68,090 00	65,322 08
Acquisition of Other Equipment	(16)	3,450 00	16,350 00	15,671 53
		<u>\$ 118,440 00</u>	<u>\$ 118,440 00</u>	<u>\$ 114,690 22</u>

A Expenditures included a contract, amounting to \$33,222.42, awarded, through the Department of Resources and Development, to S. H. Parsons Construction, Edmonton, for the construction of a magnetic observatory and a 3-car garage. Payment was made in full and included \$5,000 paid by the Department of National Defence.

B The final payment on the contract awarded to Norman Jack in 1950-51 for the construction of a residence at Meanook, Alta. amounted to \$1,921.25 and was made by the Department of National Defence. Of the total payments of \$12,921.25 on the contract, \$11,921.25 was paid by that Department.

C Expenditures included purchase of transmitters and parts, \$23,806.81.

Vote 241 Dominion Astrophysical Observatory, Victoria, B.C.—Administration, Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	61,100 00	61,100 00	61,100 00
Allotted from Vote 131, Salaries, etc.	4,200 00	4,200 00	3,748 49
	(1) 65,300 00	65,300 00	64,848 49
Travelling and Removal Expenses	(5) 5,030 00	3,530 00	2,950 29
Freight, Express and Cartage	(6) 200 00	200 00	88 04
Postage	(7) 300 00	325 00	325 00
Telephones, Telegrams and Cables	(8) 350 00	550 00	483 91
Printing of Technical Reports	(9) 6,000 00	7,000 00	6,381 23
Office Stationery, Supplies and Equipment	(11) 600 00	950 00	686 57
Materials and Supplies	(12) 1,500 00	2,600 00	2,239 97
Acquisition of Equipment	(16) 8,160 00	5,710 00	5,280 12
Repairs and Upkeep of Equipment	(17) 500 00	500 00	255 79
Memberships	(20) 45 00	45 00	6 50
Unemployment Insurance Contributions	(21) 100 00	100 00	47 67
Sundries	(22) 455 00	1,730 00	1,494 54
	<u>\$ 88,540 00</u>	<u>\$ 88,540 00</u>	<u>\$ 85,088 12</u>

GENERAL

To provide for payments under the Emergency Gold Mining Assistance Act,
c. 15, 1948, as amended..... (20) \$ 11,840,655 15

In order to prevent the closing of mines due to increasing costs of equipment, supplies and labour, and thus avoid the resultant hardships on dependent communities and to stimulate the production of gold, the Emergency Gold Mining Assistance Act, c. 15, 1948, was passed, and proclaimed on May 14, 1948, with payment effective for a period of three years from January 1, 1948. The Act was amended by c. 25, 1952, to extend the application thereof to the years 1951, 1952 and 1953.

Assistance is restricted to the mines from which the value of gold produced is not less than 70 per cent of the value of the total output and is based on the increased output in the designated year over that of the base year. The designated year is the year for which assistance is claimed and the base year, which was formerly the year ending June 30, 1947, has been amended by c. 25, 1952 to permit the mines to choose any one of the calendar years 1948, 1949 or 1950 under specified conditions.

In accordance with the Amendment, assistance is based on the number of ounces by which the gold produced and sold in the designated year exceeds one half of the number of ounces produced in the base year. Payment per ounce is 50 per cent of the excess of average cost of production per ounce over \$22, with a maximum assistance of \$11.50 per ounce. If a mine produces less in the designated year than in its base year, the rate of assistance applies to one-half of the number of ounces produced.

Payments to date, plus the balance of \$2,129,958.12 in Emergency Gold Mining Assistance Act Suspense (see Open Accounts further on in this Section) to provide for payment of holdback after final audit, amounted to \$42,104,141.12.

The following statement shows the payments to mine operators in the current fiscal year under the above statutory authority.

DEPARTMENT OF MINES AND TECHNICAL SURVEYS

M-15

Name of Operator	For Period (inclusive)	Production in ounces (Asterisks indi- cate adjust- ments—see note on page M—19)	Assistance Payable	Less Holdback of 20 per cent	Payments		
					80 per cent of Claim	20 per cent Holdback	Total Payments 1951-52
1949							
Currie, McMillan & McMillan.....	Jan.—Dec.	128-067	2,049 07	.....	1,639 25	409 82	2,049 07
Kerr-Addison Gold Mines Ltd.....	Jan.—Dec.	96-779*	4,684 60	.....	.....	4,684 60	4,684 60
Yukon Gold Placers Limited <i>Thistle Creek</i>	Jan.—Dec.	76-813*	1,229 01	.....	1,229 01	.....	1,229 01
Total—Designated Year 1949.....		108-101	7,962 68	.....	2,868 26	5,094 42	7,962 68
1950							
Anglo Rouyn Mines Limited.....	Jan.—Dec.	.....	18,799 17	.....	.....	18,799 17	18,799 17
Aunor Gold Mines Limited.....	Jan.—Dec.	.....	29,809 41	.....	.....	29,809 41	29,809 41
Barnat Mines Limited <i>National</i>	Jan.—Dec.	24-044*	53,329 48	.....	.....	53,329 48	53,329 48
Barnat Mines Limited <i>Sladen</i>	Jan.—Dec.	24-044*	5,098 46	.....	.....	5,098 46	5,098 46
Belleville Quebec Mines Limited.....	Jan.—Dec.	.....	22,081 19	.....	.....	22,081 19	22,081 19
Bonetail Gold Mines Limited.....	Jan.—Dec.	.....	7,183 42	.....	.....	7,183 42	7,183 42
Bouillier, D. F. & H. C.....	Jan.—Dec.	147-812	536 20	.....	428 96	107 24	536 20
Bradbury & Cooper.....	Jan.—Dec.	1,195-808	1,958 69	.....	1,566 95	391 74	1,958 69
Bradnor Mines Limited.....	Jan.—Dec.	-230*	54,472 63	.....	.....	54,472 63	54,472 63
Bremner, Mr. John.....	Jan.—Dec.	150-318	799 64	.....	639 70	159 94	799 64
Broulan Porcupine Mine.....	Jan.—Dec.	12,777-036	2,406 23	.....	1,924 98	481 25	2,406 23
Buckland-Kenville Contracting Co. Ltd.....	Jan.—Dec.	288-425	1,222 17	.....	977 72	244 45	1,222 17
Buffalo Ankerite Gold Mines Limited.....	Jan.—Dec.	.....	21,798 17	.....	.....	21,798 17	21,798 17
Burwash Mining Co. Limited.....	Jan.—Dec.	.....	1,274 24	.....	.....	1,274 24	1,274 24
Campbell Red Lake Mines Limited.....	Jan.—Dec.	.....	59,361 98	.....	.....	59,361 98	59,361 98
Canadian Malartic Gold Mines Limited.....	Jan.—Dec.	.....	36,481 13	.....	.....	36,481 13	36,481 13
Cariboo Gold Quartz Mining Company.....	Jan.—Dec.	.....	19,132 31	.....	.....	19,132 31	19,132 31
Central Patricia Gold Mines Limited.....	Jan.—Dec.	3,394-138*	41,619 46	.....	22,353 81	19,265 65	41,619 46
Chesterville Mines Limited.....	Jan.—Dec.	-845*	24,783 00	.....	.....	24,783 00	24,783 00
Cleare Creek Placers Limited.....	Jan.—Dec.	.....	2,507 05	.....	.....	2,507 05	2,507 05
Cochenour-Willans Gold Mines Limited.....	Jan.—Dec.	38,096-252	4,625 90	.....	3,700 72	925 18	4,625 90
Cole, Messrs. M. D. & L. G.....	Jan.—Dec.	575-080	6,088 79	.....	4,871 03	1,217 76	6,088 79
Coniaurum Mines Limited.....	Jan.—Dec.	100-000*	29,338 63	.....	.....	29,338 63	29,338 63
Consolidated Beatrice Mines Limited.....	Jan.—Dec.	15,103-988*	148,211 03	.....	.....	148,211 03	148,211 03
Consolidated Duquesne Mining Co. Ltd.....	Jan.—Dec.	.....	9,214 85	.....	.....	9,214 85	9,214 85
Consolidated Mining & Smelting Company of Canada Limited.....	Jan.—Dec.	.....	45,077 48	.....	.....	45,077 48	45,077 48
Currie, McMillan & McMillan.....	Jan.—Dec.	395-965	3,367 28	.....	2,693 82	673 46	3,367 28
Dehutte Mines Limited.....	Jan.—Dec.	.....	36,390 16	.....	.....	36,390 16	36,390 16
Discovery Yellowknife Mines Limited.....	Jan.—Dec.	.....	46,790 57	.....	.....	46,790 57	46,790 57
Dome Mines Limited.....	Jan.—Dec.	.....	80,182 77	.....	.....	80,182 77	80,182 77

STATEMENT OF ASSISTANCE TO GOLD MINING COMPANIES UNDER AUTHORITY OF THE EMERGENCY GOLD MINING ASSISTANCE ACT, C. 15, 1948, AS AMENDED—Continued

Name of Operator	For Period (inclusive)	Production in ounces (Asterisks indi- cate adjust- ments—see note on page M-19)	Assistance Payable	Less Holdback of 20 per cent	Payments		
					80 per cent of Claim	20 per cent Holdback	Total Payments 1951-52
1950							
Donalda Mines Limited.....	Jan.-Dec.	3,413-689*	21,147 34		21,147 34	21,147 34	
East Malarie Mines Limited.....	Jan.-Dec.	16,353-985*	97,702 75		97,702 75	97,702 75	
Elder Mines Limited.....	Jan.-Dec.	2-978*	37,840 98		37,840 98	37,840 98	
Feitchinger, Mr. J.....	Jan.-Dec.	78-336	207 32	165 86	41 46	207 32	
Giant Yellowknife Gold Mines Limited.....	Jan.-Dec.	297-972	797 67	638 15	159 52	797 67	
Gould, Messrs. R. S. & J. A.....	Jan.-Dec.	18-720*	87,678 65		87,678 65	87,678 65	
Hard Rock Gold Mines Limited.....	Jan.-Dec.	91-354	431 85	345 48	86 37	431 85	
Husaga Gold Mines Limited.....	Jan.-Dec.	4,259-474*	17,273 01		17,273 01	17,273 01	
Hollinger Consolidated Gold Mines Limited.....	Jan.-Dec.		31,358 37		31,358 37	31,358 37	
Hollinger Consolidated Gold Mines Limited.....	Jan.-Dec.		175,912 36		175,912 36	175,912 36	
Hollinger Consolidated Gold Mines Limited.....	Jan.-Dec.		31,853 27		31,853 27	31,853 27	
Howe Sound Exploration Company Ltd.....	Jan.-Dec.	33-326*	17,798 95		17,798 95	17,798 95	
Huley, Mr. Peter.....	Jan.-Dec.	60-894	131,558 83		131,558 83	131,558 83	
Island Mountain Mines Limited.....	Jan.-Dec.		324 77	259 83	64 94	324 77	
Jeep Gold Mines Limited.....	Jan.-Dec.	1,805-740	10,080 50		10,080 50	10,080 50	
Jonner & Morgan.....	Jan.-Dec.	212-303	1,268 13	1,014 51	253 62	1,268 13	
Kelowna Mines (Hedley) Limited.....	Jan.-Dec.	9,832-364*	2,262 75	1,810 20	452 55	2,262 75	
Kenville Gold Mines Limited.....	Jan.-Dec.	9-120*	60,000 68	19,604 05	40,396 63	60,000 68	
Kenville Gold Mines Limited.....	Jan.-Sept.	101-334*	210 18		210 18	210 18	
King, J. R. & Winans, Mr. G.....	Jan.-Dec.	254-698	1,319 11	240 10	1,079 01	1,319 11	
Kirkland Lake Gold Mining Company.....	Jan.-Dec.	340-364*	925 94	740 75	185 19	925 94	
Lamaque Mining Company Limited.....	Jan.-Dec.		27,008 37		27,008 37	27,008 37	
Leitch Gold Mines Limited.....	Jan.-Dec.		62,115 85		62,115 85	62,115 85	
Little Long Lac Gold Mines.....	Jan.-Dec.		75,382 64		75,382 64	75,382 64	
Macassa Mines Limited.....	Jan.-Dec.		11,149 45		11,149 45	11,149 45	
MacLeod-Cockshutt Gold Mines.....	Jan.-Dec.		30,815 17		30,815 17	30,815 17	
Maisland Red Lake Gold Mines.....	Jan.-Dec.		26,040 61		26,040 61	26,040 61	
Magnet Consolidated Mines Limited.....	Jan.-Dec.		46,666 91		46,666 91	46,666 91	
Malarie Gold Fields Limited.....	Jan.-Dec.		47,768 59		47,768 59	47,768 59	
Matatchewan Consolidated Mines Limited.....	Jan.-Dec.		12,286 44		12,286 44	12,286 44	
Marton, Mr. Bruce S.....	Jan.-Dec.	27,021-923*	134,558 26		134,558 26	134,558 26	
McIntyre Forecupine Mines Limited.....	Jan.-Dec.		12,565 60		12,565 60	12,565 60	
McKenzie Red Lake Gold Mines.....	Jan.-Dec.	62-743	283 60	226 88	56 72	340 38	
Negus Mines Limited.....	Jan.-Dec.	6-983*	85,132 17		85,132 17	85,132 17	
	Jan.-Dec.		20,951 78		20,951 78	20,951 78	
	Jan.-Dec.		34,398 50		34,398 50	34,398 50	

STATEMENT OF ASSISTANCE TO GOLD MINING COMPANIES UNDER AUTHORITY OF THE EMERGENCY GOLD MINING ASSISTANCE ACT, C. 15, 1948, AS AMENDED—Continued

Name of Operator	For Period (inclusive)	Production in ounces (Asterisks indi- cate adjust- ments—see note on page M—19)	Assistance Payable	Less Holdback of 20 per cent	Payments		Total Payments 1951-52
					80 per cent of Claim	20 per cent Holdback	
1951							
Campbell Red Lake Mines Limited.....	Jan.-Dec.	69,562.736	118,980.83	23,796.17	95,184.66	.....	95,184.66
Canadian Malartic Gold Mines Limited.....	Jan.-Sept.	29,397.670	120,478.48	24,095.69	96,382.77	.....	96,382.77
Cariboo Gold Quartz Mining Company Ltd.....	Jan.-Dec.	24,374.282	159,875.93	31,975.19	127,900.74	.....	127,900.74
Chesterville Mines Limited.....	Jan.-Dec.	21,198.462	127,216.75	25,443.35	101,773.40	.....	101,773.40
Clear Creek Placers Limited.....	Jan.-Nov.	2,291.477	13,175.99	2,635.19	10,540.80	.....	10,540.80
Coniaurum Mines Limited.....	Jan.-Dec.	31,939.646	121,851.10	24,370.22	97,480.88	.....	97,480.88
Consolidated Beattie Mines Limited.....	Jan.-Dec.	48,797.211	280,583.96	56,116.79	224,467.17	.....	224,467.17
Consolidated Duquesne Mining Company Ltd.....	Jan.-Dec.	2,560.864	14,724.97	2,944.99	11,779.98	.....	11,779.98
Consolidated Mining & Smelting Company of Canada Limited.....	Jan.-Dec.	56,191.344	290,085.58	58,017.12	232,068.46	.....	232,068.46
Delnorte Mines Limited.....	Jan.-Dec.	40,413.471	114,701.71	22,940.34	91,761.37	.....	91,761.37
Discovery Yellowknife Mines Limited.....	Jan.-Dec.	20,947.914	103,097.96	20,619.59	82,478.37	.....	82,478.37
Dome Mines Limited.....	Jan.-Dec.	165,746.572	401,466.93	80,293.39	321,173.54	.....	321,173.54
Donalda Mines Limited.....	Jan.-Dec.	12,964.653	74,992.09	14,998.42	59,993.67	.....	59,993.67
East Malartic Mines Limited.....	Jan.-Dec.	67,065.954	408,724.52	81,744.90	326,979.62	.....	326,979.62
Elder Mines Limited.....	Jan.-Dec.	24,677.095	107,644.90	21,528.98	86,115.92	.....	86,115.92
Giant Yellowknife Gold Mines Limited.....	Jan.-Dec.	107,781.109	443,163.64	88,632.72	354,530.92	.....	354,530.92
Hard Rock Gold Mines Limited.....	Jan.-Sept.	9,504.006	54,648.03	10,929.61	43,718.42	.....	43,718.42
Hassaga Gold Mines Limited.....	Jan.-Dec.	14,389.699	82,740.76	16,548.15	66,192.61	.....	66,192.61
Hera Gold Mines Limited.....	Jan.-Dec.	3,359.071	38,629.31	7,725.86	30,903.45	.....	30,903.45
Hollinger Consolidated Gold Mines Limited <i>Hollinger</i>	Jan.-Dec.	241,429.898	626,961.18	125,392.24	501,568.94	.....	501,568.94
Hollinger Consolidated Gold Mines Limited <i>Ross</i>	Jan.-Dec.	20,210.705	83,064.10	16,612.82	66,451.28	.....	66,451.28
Hollinger Consolidated Gold Mines Limited <i>Young-Dawson</i>	Jan.-Dec.	18,522.646	105,486.47	21,097.29	84,389.18	.....	84,389.18
Howe Sound Exploration Company Ltd.....	Jan.-Dec.	70,015.559	402,589.47	80,517.89	322,071.58	.....	322,071.58
Island Mountain Mines Limited.....	Jan.-Dec.	16,736.092	81,125.70	16,225.14	64,900.56	.....	64,900.56
Kelowna Mines (Hedley) Limited.....	Jan.-Sept.	31,975.996	77,340.84	15,468.17	61,872.67	.....	61,872.67
Kirkland Lake Gold Mining Company.....	Jan.-Dec.	42,035.761	169,710.95	33,942.19	135,768.76	.....	135,768.76
Lake Shore Mines Limited.....	Jan.-Dec.	135,498.185	207,634.40	41,526.88	166,107.52	.....	166,107.52
Lamaque Mining Company Limited.....	Jan.-Sept.	89,917.352	164,605.24	32,921.04	131,684.20	.....	131,684.20
Leitch Gold Mines Limited.....	Jan.-Dec.	25,011.559	56,537.38	11,307.48	45,229.90	.....	45,229.90
Little Long Lac Gold Mines Ltd.....	Jan.-Dec.	26,889.173	121,074.82	24,214.86	96,859.46	.....	96,859.46
Macassa Mines Limited.....	Jan.-Dec.	44,597.711	112,419.36	22,483.87	89,935.49	.....	89,935.49
MacLeod-Cocksbutt Gold Mines	Jan.-Dec.	69,938.887	161,952.73	32,390.55	129,562.18	.....	129,562.18
Madsen Red Lake Gold Mines Ltd.....	Jan.-Dec.	61,680.256	176,176.91	35,235.38	140,941.53	.....	140,941.53
Magnet Consolidated Mines Limited.....	Jan.-Dec.	4,854.668	27,914.54	2,041.79	25,872.55	.....	25,872.55
Malartic Gold Fields Limited.....	Jan.-Dec.	103,066.924	400,947.26	80,189.45	320,757.81	.....	320,757.81
Matatchewan Consolidated Mines Ltd.....	Jan.-Dec.	23,136.141	57,141.92	11,428.38	45,713.54	.....	45,713.54

McIntyre Porcupine Mines Limited.....	Jan.-Dec.	207,036-430	541,024 98	108,205 00	432,819 98	432,819 98
McKenzie Red Lake Gold Mines.....	Jan.-Dec.	23,590-597	78,811 83	15,762 37	63,049 46	63,049 46
Negus Mines Limited.....	Jan.-Sept.	16,788-090	106,906 94	21,381 39	85,525 55	85,525 55
New Dickinson Mines Limited.....	Jan.-Dec.	37,322-163	224,053 90	44,810 78	179,243 12	179,243 12
New Jason Mines Limited.....	Jan.-Dec.	12,674-802	72,880 11	14,576 02	58,304 09	58,304 09
Noland Mines Limited.....	Jan.-Dec.	11,805-556	52,059 72	10,411 94	41,647 78	41,647 78
O'Brien Gold Mines Limited.....	Jan.-Dec.	27,753-483	105,742 06	21,148 41	84,593 65	84,593 65
Ogoma-Rockland Gold Mines Limited.....	Jan.-June	4,333-554	24,917 94	4,983 59	19,934 35	19,934 35
Pamour Porcupine Mines Limited.....	Jan.-Sept.	41,534-760	183,451 42	36,690 28	146,761 14	146,761 14
Paymaster Consolidated Mines Ltd.....	Jan.-Dec.	37,481-638	234,902 46	46,980 49	187,921 97	187,921 97
Pickle Crow Gold Mines Limited.....	Jan.-Sept.	34,598-297	57,848 35	11,569 67	46,278 68	46,278 68
Pioneer Gold Mines of B.C. Ltd.....	Jan.-Sept.	25,562-331	120,580 74	24,116 17	96,464 57	96,464 57
Polaris-Taku Mining Company.....	Jan.-Mar.	8,165-466	29,808 03	5,961 61	23,846 42	23,846 42
Powell-Routyn Gold Mines Limited.....	Jan.-Dec.	18,046-662	101,448 45	20,289 29	81,157 16	81,157 16
Preston East Dome Mines Limited.....	Jan.-Dec.	60,467-293	219,329 30	43,865 86	175,463 44	175,463 44
Quesabie Mines Limited.....	Jan.-Dec.	11,909-112	68,477 40	13,695 48	54,781 92	54,781 92
Renabie Mines Limited.....	Jan.-Sept.	13,805-476	46,034 36	9,206 87	36,827 49	36,827 49
Senator-Routyn Limited.....	Jan.-Dec.	14,680-524	84,413 01	16,882 60	67,530 41	67,530 41
Sigma Mines (Quebec) Limited.....	Jan.-Dec.	74,657-360	124,472 72	24,894 54	99,578 18	99,578 18
Stadacona Mines (1944) Limited.....	Jan.-Dec.	23,259-813	194,637 42	18,827 48	75,709 94	75,709 94
Starrat Olsen Gold Mines.....	Jan.-Dec.	24,697-972	155,338 01	31,067 60	124,270 41	124,270 41
Sullivan Consolidated Mines Limited.....	Jan.-Dec.	41,564-264	145,720 10	29,144 02	116,576 08	116,576 08
Sylvanite Gold Mines Limited.....	Jan.-Dec.	46,573-063	129,920 12	25,984 02	103,936 10	103,936 10
Tech-Hughes Gold Mines.....	Jan.-Dec.	48,582-581	43,256 08	8,651 27	34,604 81	34,604 81
Toburn Gold Mines Limited.....	Jan.-Dec.	15,542-596	56,416 97	11,283 39	45,133 58	45,133 58
Upper Canada Mines Limited.....	Jan.-Dec.	42,352-134	105,348 96	21,069 79	84,279 17	84,279 17
Yukon Explorations Limited.....	Jan.-Oct.	6,801-324	69,607 98	13,921 59	55,686 39	55,686 39
Yukon Gold Placers Limited <i>Henderson Creek</i>	Jan.-Dec.	3,939-442	22,651 79	4,530 35	18,121 44	18,121 44
Yukon Gold Placers Limited <i>Thistle Creek</i>	Jan.-Dec.	1,111-039	6,388 47	1,277 69	5,110 78	5,110 78
Total—Designated Year 1951.....		2,906,153-956	10,073,906 82	2,011,240 28	8,062,666 54	8,062,666 54
† Less: Overpayments recovered for 1948 and 1949.....		3,325,737-298	13,245,663 19	2,014,745 65	8,316,739 98	11,230,917 54
Total.....		3,325,737-298	23,054 27	.....	23,054 27	23,054 27
			\$13,222,608 92	\$2,014,745 65	\$8,293,685 71	\$11,207,863 27
						632,791 88
						\$11,840,655 15

Amount transferred from Statutory Appropriation to Suspense Account to provide for future payments of holdback subject to final audit.

* Increases or decreases (*italics*) represent adjustments, resulting from final audit of production figures shown in Public Accounts, 1951.

† Overpayments recovered (see following page).

STATEMENT OF ASSISTANCE TO GOLD MINING COMPANIES UNDER AUTHORITY OF THE EMERGENCY GOLD MINING ASSISTANCE ACT, c. 15, 1948, AS AMENDED—*Concluded*

† Overpayments recovered.

	<u>1948</u>	
McIntyre Porcupine Mines Limited.....	69 39	
Renabie Mines Limited.....	<u>7,658 41</u>	7,727 80
<u>1949</u>		
Bonetal Gold Mines Limited.....	10,249 43	
McLeod-Cockshutt Gold Mines.....	1,076 30	
McIntyre Porcupine Mines Ltd.....	74 33	
Renabie Mines Limited.....	<u>3,926 41</u>	15,326 47
<u>1950</u>		
Bonetal Gold Mines Limited.....	20,231 94	
	<u>\$43,286 21</u>	

Vote 242 Payments to Royal Canadian Air Force and Commercial Companies for Air Photography, and to defray the expenses of the Interdepartmental Committee on Air Surveys

		Estimates	Allotments	Expenditures
A	Payments for Aerial Photography	(4) 1,339,900 00	1,339,900 00	880,803 00
	Committee Expenses	(22) 100 00	100 00	
		<u>\$1,340,000 00</u>	<u>\$1,340,000 00</u>	<u>\$ 880,803 00</u>

A Payments were made to: Air Surveys, Ltd., \$23,984.08; Arctic Airlines Ltd., \$18,727.98; Department of National Defence, \$42,563.20; Photographic Survey Corporation Ltd., \$175,936.60; A. E. Simpson Ltd., \$20,763.43; Spartan Air Services Ltd., \$502,948.95; Survey Aircraft Ltd., \$95,366.26; miscellaneous, \$512.50.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. (21) \$ 3,452 00

B—DOMINION COAL BOARD**Vote 243 Administration and Investigations of the Dominion Coal Board**

		Estimates	Allotments	Expenditures
	Salaries	(1) 82,885 00	83,835 00	83,810 84
A	Travelling Expenses	(5) 9,800 00	8,850 00	5,838 07
	Postage	(7) 140 00	140 00	140 00
	Telephones and Telegrams	(8) 2,360 00	2,360 00	1,732 91
	Printing	(9) 4,000 00	4,000 00	1,614 16
	Stationery and Office Equipment	(11) 2,500 00	2,500 00	2,333 76
B	Expenses of Board members	(22) 5,000 00	5,000 00	3,250 00
	Sundries	(22) 2,000 00	2,000 00	321 40
		<u>\$ 108,685 00</u>	<u>\$ 108,685 00</u>	<u>\$ 99,041 14</u>

A Travelling expenses of \$500 or over were paid to members as follows: I. MacLaren, \$610.29; P. Streeter, \$668.63; G. A. Vissac, \$552.17.

B P.C. 126/4433, October 30, 1947, and P.C. 4561, November 7, 1947, authorized payment to the members of the Dominion Coal Board for their services at the rate of \$25 per day. Payments were as follows: I. MacLaren, \$725; E. J. Renaud, \$650; P. Streeter, \$675; G. A. Vissac, \$575; W. C. Whittaker, \$625.

Votes 244 and 603 Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....

Expenditures..... (20) \$4,635,870 00

Subventions were paid to: Canadian Collieries (Dunsmuir) Ltd., Nanaimo, B.C., \$109,205.43; Canadian National Railways, Montreal, \$959,744.26; Canadian Pacific Railway Company, Montreal, \$1,020,503.24; Cumberland Railway and Coal Co. Ltd., Sydney, N.S., \$342.52; Dominion Coal Co. Ltd., Sydney, N.S., \$2,289,727.80; Maritime Coal, Railway and Power Co., Ltd., Amherst, N.S., \$82.31; Northern Alberta Railways Co., Edmonton, \$21,120.34; Old Sydney Collieries Ltd., Trenton, N.S., \$161,235.42; Sydney and Louisburg Railway Co., Sydney, N.S., \$73,908.75.

Subsidy payments under an Act to place Canadian coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930.....

(20) \$ 396,935 55

The statutory authority provides for subsidy payments of 49½ cents per ton on bituminous coal which was mined and converted into coke in Canada and then used in the smelting of iron from ore, or in the manufacture of steel ingots or steel castings in Canada. Payment was made to the Dominion Steel and Coal Corporation, Limited, Sydney, N.S.

Payments of Damage Claims

Sundry claims, each under \$1,000 (3)	\$	375 79
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Expenditures for other Departments

Services were rendered and work performed by this Department, the expenditures for which were charged to the appropriation of other Departments in the amounts indicated: National Defence, \$322,282.64; Resources and Development, \$95,503.01; Transport, \$16,483.86; sundry departments, \$4,227.53.

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Return on Investments	33,526 21	
B Privileges, Licences and Permits	12,905 84	9,653 17
C Proceeds from Sales	75,151 23	70,459 31
D Services and Service Fees	2,050 25	1,772 74
E Refunds of Previous Years' Expenditure	17,356 82	13,621 74
F Miscellaneous	15,643 56	394 52
Total Ordinary	156,633 91	95,901 48
Special Receipts—		
Refunds of Previous Years' War, Demobilization and Reconversion Expenditures		1,231 58
Grand Total	\$ 156,633 91	\$ 97,133 06

Details

Ordinary Revenue—	
A Return on Investments: Avon Coal Company, Ltd., \$6,251.72; Dominion Coal Company, Ltd., \$26,811.59; Four Star Collieries, Ltd., \$462.90	33,526 21
Details of the investments, which were under the Department of Trade and Commerce in 1950-51, will be found in Open Accounts, Other Loans and Investments, Miscellaneous.	
B Privileges, Licences and Permits: Royalty from patents under licences, \$6,916.43; permits and licences issued under the Explosives Act, c. 7, 1946, as amended, \$4,579.03; sundries, \$1,410.38	12,905 84
C Proceeds from Sales: Hydrographic charts and sailing directions, \$15,297.46; <i>Canada Air Pilot</i> , \$4,779.87; survey maps, \$43,906.59; publications, \$9,164.39; sundries, \$2,002.92	75,151 23
D Services and Service Fees: Assays and analyses, \$1,233.63; sundries, \$816.62	2,050 25
E Refunds of Previous Years' Expenditure	17,356 82
F Miscellaneous: Department's share of salvage awards resulting from terms of agreement under which <i>M.V. Algerine</i> was chartered from Bowring Bros., Ltd., St. John's, by the Hydrographic Service, \$14,924.38; sundries, \$719.18	15,643 56
Total Ordinary	\$ 156,633 91

Certified correct.

MARC BOYER,
Deputy Minister of Mines and Technical Surveys.

Changes in Non-Active Asset Accounts

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Miscellaneous Non-Active Accounts				
Defalcation and Deficiency Suspense Accounts				
Department of Mines Suspense Account	\$ 11,208 45		\$ 11,208 45	

The deletion of the above amount was authorized by Vote 583, Department of Finance. Details were included in the Report of an Inter-Departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951, and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Other Loans and Investments				
<i>Miscellaneous—</i>				
A Sundry Oil Drilling Operators	165,863 99		126,930 28	38,933 71
B Avon Coal Company Limited	275,000 00		200,000 00	75,000 00
C Dominion Coal Company Limited	358,242 92	1,401,282 00		1,759,524 92
D Four Star Collieries Limited		64,000 00		64,000 00
	<u>\$ 799,106 91</u>	<u>\$ 1,465,282 00</u>	<u>\$ 326,930 28</u>	<u>\$ 1,937,458 63</u>
	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952

Floating Debt

<i>Outstanding Cheques and Warrants—</i>				
E Outstanding Imprest Account Cheques—				
Mines and Technical Surveys	215 88			215 88

Sundry Suspense Accounts

<i>Miscellaneous—</i>				
F Mines and Technical Surveys Suspense ...	27,677 26	109,830 44	116,046 01	33,892 83
G Emergency Gold Mining Assistance Suspense	1,497,166 24	2,882,523 30	3,515,315 18	2,129,958 12
H Unclaimed Cheques Suspense—Mines and Technical Surveys	36 91			36 91
	<u>1,524,880 41</u>	<u>2,992,353 74</u>	<u>3,631,361 19</u>	<u>2,163,887 86</u>
	<u>\$ 1,525,096 29</u>	<u>\$ 2,992,353 74</u>	<u>\$ 3,631,361 19</u>	<u>\$ 2,164,103 74</u>

A The opening balance represents the outstanding balance of loans made in previous fiscal years to Wartime Oils Limited, a Government owned Company, for the purpose of making advances to various oil operators to stimulate production of oil for war purposes. On March 31, 1945, the Company ceased to carry on business and the assets were taken over and the liabilities assumed by the Department of Munitions and Supply (Reconstruction and Supply). The account was transferred from that Department at the beginning of the fiscal year 1948-49. Credits are repayments on the advances.

B The opening balance represents the outstanding amount of a loan made in 1950-51 under the terms of the Maritime Coal Production Assistance Act, c. 29, 1949, (2 Sess.) and P.C. 2707, June 6, 1950; the credit is a repayment. Interest at the rate of 2½ per cent per annum amounting to \$6,251.72 was received and credited to Ordinary Revenue—Return on Investments. The account was transferred from the Department of Trade and Commerce as of April 1, 1951.

- C The opening balance represents the outstanding amount of a loan made in 1950-51 and the debit represents a further loan. These loans were made under the terms of the Maritime Coal Production Assistance Act, c. 29, 1949, (2 Sess.) and P.C. 97, March 10, 1950. Interest at the rate of $3\frac{1}{4}$ per cent per annum amounting to \$26,811.59 was received and credited to Ordinary Revenue—Return on Investments. The account was transferred from the Department of Trade and Commerce as of April 1, 1951.
- D The debit represents a loan made under the terms of the Maritime Coal Production Assistance Act, c. 29, 1949, (2 Sess.) and P.C. 913, March 5, 1951. Interest at the rate of $2\frac{1}{4}$ per cent per annum amounting to \$462.90 was received and credited to Ordinary Revenue—Return on Investments.
- E At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.
- F Receipts which cannot immediately be allocated are credited to this account pending clearance to the proper accounts.
- G The Emergency Gold Mining Assistance regulations provide for a holdback of 20 per cent of the approved claims submitted by gold mining companies for assistance under the Emergency Gold Mining Assistance Act, c. 15, 1948, as amended, until final audit of the companies' financial operations at the close of each calendar year is completed. The holdback is charged to the Statutory appropriation and credited hereto pending release.
- H All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	4,713 97	4,251 77
Previous Years—Collectible	11,824 72	11,827 57
—Uncollectible	2,248 49	26,009 65
	<u>\$ 18,787 18</u>	<u>\$ 42,088 99</u>

Items totalling \$25,269.77 were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for the Department contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENT OF MINES AND TECHNICAL SURVEYS

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Boyer, M., Deputy Minister	\$13,500 00	\$ 1,522 64	Baltzer, C. E.	5,920 00	
Alexander, S. G.	5,120 00		Beals, C. S.	7,800 00	1,322 03
Allan, F. M.	5,640 00		(including rental value of house, \$660)		
Anderson, A. K.	6,900 00		Bedard, H. J.	5,260 00	
Arbogast, E. C.	5,000 00		Beer, H. L.	5,460 00	
Armstrong, J. E.	6,580 00		Bell, J.	5,560 00	
Baldock, E. D.	5,960 00		Bell, W. A.	7,320 00	572 80

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Belyea, H. R.	5,460 00		Henderson, J. F.	6,580 00	
Bostock, H. S.	7,200 00		Henderson, J. P.	5,260 00	
Bowles, K. W. T.	5,260 00		Hoadley, J. W.	5,260 00	
Bradley, J. D.	5,300 00		Hodgson, E. A.	6,900 00	
Brown, A.	5,020 00	1,343 73	Hodgson, J. H.	5,640 00	
Brown, I. C.	5,260 00		Hume, C. S.	10,000 00	2,211 31
Brown, N. B.	5,920 00		Hunt, S.	5,320 00	
Burkholder, E. L.	5,100 00		Hutchings, W.	5,460 00	
Burrough, E. J.	5,920 00		Ignatieff, A.	6,580 00	1,375 93
Butterworth, J. V.	5,580 00		Inman, W. R.	5,580 00	
Cairnes, C. E.	7,200 00		Innes, M. J. S.	5,460 00	
Caley, J. F.	6,600 00	520 94	Irish, E. J. W.	5,260 00	
Campbell, W. P.	6,520 00	798 25	Irwin, A. B.	5,260 00	1,500 00**
Carroll, J.	5,580 00		Jeletzky, J. A.	5,260 00	
Chantler, H. M.	5,260 00		Johnston, J. D.	5,460 00	
Chase, W. L.	5,260 00		Jones, R. J.	5,260 00†	
Christie, A. M.	5,640 00		Kindle, E. D.	6,580 00	
Clark, R. W.	7,200 00		Kinsey, H. V.	5,980 00	
Cockfield, W. E.	5,580 00		Kirkconnell, J. R.	5,660 00	
Colquhoun, G. A.	5,260 00		Lacroix, G. W.	5,260 00	
Convey, J.	8,000 00	1,534 45	Lang, A. H.	6,580 00	
Cunningham, R. L.	6,580 00		Lapointe, C.	5,580 00	{ 1,175 89
Dalton, G. F.	5,260 00		Lavigne, M. J.	5,980 00	{ 1,287 95*
Daly, W. P.	5,540 00		Leadman, H. L.	6,580 00	{ 1,680 45†
Denison, R. E.	5,220 00		Lee, R. B.	5,260 00	
Dennis, T. C.	5,260 00		Leech, G. B.	5,260 00	
Dewit, R.	5,240 00		Lilly, J. E.	5,460 00	
Djingheuzian, L. E.	5,260 00		Little, H. W.	5,460 00	
Douglas, R. J. W.	5,260 00		Lord, C. S.	6,580 00	
Downes, K. W.	6,220 00		Lowe, G. E.	5,920 00	
Dozois, L. O. R.	5,920 00		MacDonald, J. A.	5,920 00	
Duffell, S.	5,980 00		MacKinnon, M. A.	5,560 00	
Duncan, C. M.	5,260 00		MacPhee, N. C.	6,900 00	
DuVernet, F. P.	5,580 00		MacTavish, W. H.	5,460 00	
Eichholz, G. G.	5,140 00		Madill, R. G.	6,580 00	882 60
Elliott, R. A.	5,020 00		Marshall, J. R.	5,260 00	
Ellsworth, H. V.	7,200 00		Martin, C. H.	5,320 00	
Ettershank, R. H.	5,260 00		Martindale, E. S.	7,480 00	
Floyd, A. M.	5,580 00		(including terminable allowance, \$900)		
Foreman, J. L.	5,260 00		Matthews, S.	5,260 00	839 59
Fortier, J. M.	5,640 00		McClelland, W. R.	5,580 00	592 14
Fortier, Y. O.	6,220 00	501 19†	McClenahan, W. S.	6,580 00	
Fournier, J. A.	5,920 00		McCourt, V. A.	5,400 00	
Fraser, R. J.	7,200 00		(including terminable allowance, \$280)		
Frebold, H. W. L.	5,980 00		McCree, J. S.	5,260 00	
Freeman, C. H.	5,260 00		McDonald, R. C.	5,580 00	
Fry, E. S.	5,920 00		McKellar, A.	6,220 00	
Gajda, R. T.	5,260 00		McMillan, D.	5,260 00	
Gamble, S. G.	6,400 00		Meier, J. W.	6,580 00	738 77
Gammon, A. O.	5,120 00		Miller, A. H.	6,580 00	
Gertsman, S. L.	5,980 00	1,965 02†	Miller, W. H.	7,800 00	745 74
Gilmore, R. E.	7,800 00		Millman, P. M.	6,220 00	1,177 62
Gorman, A. O.	6,400 00		Mitchell, E. R.	5,260 00	
Goudge, M. F.	7,500 00	889 51	Mohr, C. B.	5,260 00	
Graves, H. A.	5,260 00	2,292 80	Montgomery, D. S.	5,780 00	517 49
Gray, N. G.	5,920 00		Monture, G. C.	7,800 00†	3,026 87†
Hacquebard, P. A.	5,980 00		Muller, J. E.	5,260 00	
Hanson, G.	7,800 00		Murdie, W. C.	5,580 00	
Hanson, R. E.	5,920 00		Murray, G. H.	5,530 00	
Harrison, J. M.	6,220 00		Neelands, R. E.	5,260 00	
Hawkins, T. H.	5,280 00		Ney, C. H.	6,220 00	
Haycock, M. H.	5,920 00				
Hayes, St. C. J.	5,260 00				
Hayslip, G. O.	5,260 00	736 60†			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Nichols, H. J.	5,980 00	3,326 59†	Steers, F. P.	5,260 00	
Nicholson, N. L.	5,640 00	1,411 01	Steeves, S. M.	5,240 00	
Nidd, M. E.	5,260 00		Stewart, C. J.	5,980 00	984 71
Norrish, W. H.	6,220 00		Stillwell, W. H.	5,260 00	
Pack, K. M.	5,880 00		Swartzman, E.	5,460 00	1,013 61
Palmer, P. E.	6,900 00	939 92	Swinerton, A. A.	5,260 00	
Palsen, G.	5,580 00		Taggart, C. H.	5,260 00	
Parlee, R. J.	5,460 00		Tanton, T. L.	7,200 00	
Parsons, C. S.	8,000 00		Thistlethwaite, R. ...	5,260 00	
Pearce, J. A.	7,200 00		Thomas, J. F. J.	5,920 00	606 70
Pengelly, G. H.	5,540 00		Thomas, L. O.	5,580 00	
Perry, J. A.	5,980 00	606 95†	Thomson, D. W.	5,820 00	1,261 64
Petrie, R. M.	6,900 00		(including secretarial allowance, \$820)		
Phillips, J. G.	5,780 00		Thomson, M. M.	5,260 00	
Picher, R. H.	5,580 00	849 21†	Thunaes, A.	7,800 00	
Poitevin, E.	7,200 00		Thurston, R. C. A. ...	5,980 00	944 05
Prest, V. K.	6,220 00		Titus, S. R.	5,920 00	586 30
Price, C. A.	5,260 00		Traill, R. J.	7,800 00	
Prince, A. T.	5,920 00		Tremblay, L. P.	5,460 00	
Prinsep, G. T.	5,640 00		Tuttle, A. C.	5,920 00	
Rabbitts, A. T.	5,580 00	949 22	Vincent, W. M.	5,870 00	
Rehder, J. E.	5,980 00	1,372 33	Wait, E. H.	5,260 00	
Rice, H. M. A.	6,580 00		Walcot, J. B.	5,260 00	
Riddell, J. M.	6,220 00		Warren, T. E.	7,200 00	916 67
Robinson, S. C.	5,260 00		Watson, J. W.	7,500 00	1,755 13
Rogers, R. A.	5,580 00		Waugh, B. W.	7,200 00	
Rogers, R. R.	6,580 00		Weeks, L. J.	6,900 00	924 30
Rose, E. R.	5,260 00		Weld, H. M.	5,260 00	
Rosewarne, P. V.	6,580 00		West, H. A. S.	5,880 00	
Ross, J. E. R.	6,900 00	1,429 56	Wickenden, R. T. D. ..	6,580 00	
Rutley, J. I. A.	5,260 00		Wight, E. J.	5,920 00	
Rylski, O. Z.	5,260 00	693 05	Willis, W. K.	6,580 00	
Sadler, A.	5,260 00		Wlodek, T. W.	6,580 00	
Shaw, G. T.	5,020 00		Woodroffe, H. M. ...	5,260 00	
Simpkinson, T. V.	6,580 00		Woodruff, B. J.	5,260 00	
Slessor, D. R.	5,580 00		Wright, G. M.	5,260 00	
Smith, F. C. G.	6,200 00		Wright, K. O.	5,260 00	
Smith, H. W.	5,920 00		Young, R. B.	5,920 00	
Spence, H. N.	5,920 00				
Spence, J. W.	6,580 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bennett, W. D.\$	601 33†	Casey, L.	763 43	Romanchuk, S.	1,056 36
Bhattacharjee, S. K.	1,296 70	Nolan, M. J.	534 67	Rottenberg, J. A. ...	739 56
Boisjoli, G. J.	2,765 03	Paton, W. B.	1,792 06	Visman, J.	1,160 15
Boxall, D.	524 77†	Quinn, R. P.	869 12		1,292 99*
Carr, G. F.	1,698 41	Rannie, J. L.	764 03	Zorychta, H.	590 11*

* Removal expenses.

** Northern allowance, annual rate.

† Including amounts charged to: Department of Defence Production, Vote 76, \$4,399.27; Department of National Defence, Vote 245, \$1,346.99; National Research Council and Atomic Energy Control Board, Vote 306, \$2,812.17; Department of Resources and Development, Vote 403, \$794.96; Department of Transport, Vote 486, \$182.54.

‡ Reimbursed by the Department of Defence Production (Vote 76) to which these employees were on loan. G. C. Monture also received a living allowance at the rate of \$15 per diem from that Department, amounting to \$2,280.

The following officers receiving annual salaries of less than \$5,000 received allowances at annual rates as follows: R. E. Andrews, northern allowance, \$900, recruiting allowance, \$300; E. K. Loomer, northern allowance, \$900, recruiting allowance, \$300; W. E. T. Smith, northern allowance, \$900.

DOMINION COAL BOARD

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Edgar, D. A.	\$ 5,600 00	\$ 828 81	O'Brian, C. L.	6,580 00	599 71
Harris, H. H.	5,140 00		Uren, W. E.	10,000 00	1,257 99
Neate, F. G.	7,500 00				

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

Air Surveys Ltd., Edmonton, \$23,984.08; Ajax Electrothermic Corporation, Trenton, New Jersey, U.S.A., \$19,227.69; Arctic Airlines Ltd., Edmonton, \$18,727.98; Arctic Wings Ltd., Churchill, Man., \$45,150; Bausch and Lomb Optical Co., Rochester, New York, U.S.A., \$17,707.30; Bowring Brothers, Ltd., St. John's, \$80,175.27; Dennis W. Callison, Fort Nelson, B.C., \$55,500; Callison's Flying Service, Dawson, Y.T., \$19,427.03; Government of Canada—Department of National Defence, \$110,017.32, Department of Public Printing and Stationery, \$353,285.26; Canadian Kodak Sales Ltd., Toronto, \$19,888.68; Canadian National Railways, Ottawa, \$73,753.75; Canadian Pacific Airlines Ltd., Ottawa, \$12,705.95; Canadian Pacific Railway Co., Ottawa, \$40,179.66; Walter E. Carveth Ltd., Toronto, \$12,361.50; Wm. Collings and Sons, Ltd., Halifax, \$15,677.45; Fisher Scientific Co., Ltd., Montreal, \$19,344.42; Griffiths and Griffiths, Vancouver, \$60,000; Hudson's Bay Co., Edmonton, \$16,790.36; Hughes-Owens, Ltd., Ottawa, \$32,867.05; Imperial Oil Ltd., Lease, Ont., \$55,848.66; Instruments (1951) Ltd., Ottawa, \$21,832.23; Kenting Aviation Ltd., Toronto, \$92,366.66; Maritime Central Airways, Charlottetown, \$20,883.42; James Morrison Brass Mfg., Co., Ltd., Toronto, \$12,032.70; Northern Wings Ltd., Seven Islands, Que., \$31,609.25; Ontario Hughes-Owens Ltd., Ottawa, \$11,313.08; Ottawa Motor Sales Ltd., Ottawa, \$16,257.55; C. H. Petch and Sons, Ltd., Ottawa, \$15,145.04; Photographic Survey Corporation Ltd., Toronto, \$196,263.10; Pictou Foundry and Machine Co., Ltd., Pictou, N.S., \$40,953.45.

Radio Communications Equipment and Engineering Ltd., Montreal, \$20,549.09; Railway and Power Engineering Corporation Ltd., Toronto, \$19,164.44; A. E. Simpson Ltd., Montreal, \$20,763.43; Sorel Industries Ltd., Longueuil, Que., \$108,774.43; Spartan Air Services Ltd., Ottawa, \$652,633.45; Survey Aircraft Ltd., Vancouver, \$95,366.26; Trans-Canada Airlines, Montreal, \$12,288.01; Upton Bradeen and James Ltd., Montreal, \$16,992.30; Waterloo Motors Ltd., Edmonton, \$12,490.96; Whitehorse Flying Service, Whitehorse, Y.T., \$26,994.93; Williamson Company of Canada, Ltd., Toronto, \$33,833.59; S. E. Woods Limited, Hull, Que., \$16,154.14.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
A—DEPARTMENT			
(1) Civil Salaries and Wages	6,824,149 00	6,432,118 09	5,699,099 49
(2) Civilian Allowances	42,000 00	49,118 71	48,191 69
(3) Professional and Special Services	1,488,920 00	991,827 64	139,681 05
(4) Travelling and Removal Expenses	456,960 00	409,128 39	410,446 58
(5) Freight, Express and Cartage	77,619 00	78,744 15	72,592 36
(6) Postage	2,990 00	2,442 17	3,091 10
(7) Telephones, Telegrams and other Communication Services	12,952 00	10,397 13	11,568 79
(8) Printing of Departmental Reports and Other Publica- tions	192,130 00	100,735 27	61,368 36
(9) Films, Displays, Broadcasting, Advertising, etc.	7,100 00	6,578 61	3,720 63
(10) Office Stationery, Supplies, Equipment and Furnishings	140,508 00	103,121 62	120,211 67
(11) Materials and Supplies	1,052,387 00	830,939 28	857,358 48
(12) Buildings and Works, including Land—			
(13) Acquisition and Construction	35,000 00	33,696 61	2,692 11
(14) Repairs and Upkeep	500 00	162 01	937 82
(15) Rentals	7,526 00	992 35	5,538 58

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
Equipment—			
(16) Acquisition and Construction	1,099,595 00	844,829 65	963,000 45
(17) Repairs and Upkeep	221,650 00	276,320 81	234,200 32
(18) Rentals	349,980 00	382,291 33	378,674 22
(19) Municipal and Public Utility Services	2,145 00	4,458 06	2,135 85
(20) Grants, Subsidies, etc., Not included Elsewhere—			
Assistance to Gold Mining Operators	11,840,655 15	11,840,655 15	7,114,213 51
Sundries	95,815 00	93,829 28	9,723 31
	11,936,470 15	11,934,484 43	7,123,936 82
(21) Pensions, Superannuation and other Benefits	14,390 00	11,169 31	8,281 30
(22) All other Expenditures	119,850 00	116,433 90	1,409,673 13
	<u>24,084,821 15</u>	<u>22,619,989 52</u>	<u>17,556,400 80</u>
B—DOMINION COAL BOARD			
(1) Civil Salaries and Wages	82,885 00	83,810 84	73,801 48
(5) Travelling and Removal Expenses	9,800 00	5,838 07	5,046 49
(7) Postage	140 00	140 00	70 00
(8) Telephones, Telegrams and other Communication Services	2,360 00	1,732 91	1,773 19
(9) Printing of Departmental Reports and Other Publica- tions	4,000 00	1,614 16	2,402 21
(11) Office Stationery, Supplies, Equipment and Furnish- ings	2,500 00	2,333 76	2,258 73
(20) Grants, Subsidies, etc., Not included Elsewhere	5,176,935 55	5,032,805 62	3,472,276 96
(22) All other Expenditures	7,000 00	3,571 40	3,165 86
	<u>5,285,620 55</u>	<u>5,131,846 76</u>	<u>3,560,794 92</u>
Total	<u>\$ 29,370,441 70</u>	<u>\$ 27,751,836 28</u>	<u>\$ 21,117,195 72</u>

1951-52
PUBLIC ACCOUNTS

PART II
N

DEPARTMENT OF NATIONAL DEFENCE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE

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DEPARTMENT OF NATIONAL DEFENCE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page N-94, Open Accounts on page N-97 and Expenditures by Standard Objects on page N-94.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
N-5		Stat. Minister of National Defence—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
DEFENCE FORCES					
N-5	245	To provide for the Defence Forces of the Navy, Army and Air Services and Defence Research and Development, and to authorize total commitments for this purpose of \$3,831,270,000 including authority notwithstanding Section 29 of the Consolidated Revenue and Audit Act, to make commitments for the current year of \$1,924,170,835 and commitments against future years of \$1,907,099,165 against which commitments it is estimated that actual expenditures in 1951-52 will not exceed \$1,595,050,000 of which \$183,050,000 will be provided from Section 3 of the Defence Appropriation Act, 1950, as supplemented by item 246—\$1,412,000,000 Less amounts transferred to: Department of National Health and Welfare, Civil Defence, \$4,196,202; Department of Veterans Affairs, Imperial War Graves Commission, \$424,227; total \$4,620,429.....	1,407,379,571 00	1,252,905,830 48	568,581,341 47
N-16		Stat. Exchequer Court Awards.....	67,143 94 1,407,446,714 94	67,143 94 1,252,972,974 42	105,893 50 568,687,234 97
SPECIAL					
N-17		Stat.*To provide for expenditures on behalf of the Defence Forces of Canada or of any party to the North Atlantic Treaty.....	104,582,784 00	104,582,784 00	195,417,216 00
N-17	246	*To authorize and provide for additional expenditures under the provisions of Section 3 of the Defence Appropriation Act, 1950.....	61,883,108 00	21,833,014 94	
GENERAL SERVICES					
N-17	247	Grants to Military Associations, Institutes and Others, as detailed in the Estimates.....	215,925 00	215,625 00	201,100 00
N-18	248	War Museum and erection of Headstones in Canada, \$61,492; less amount transferred to Department of Veterans Affairs, \$41,250.....	20,242 00	19,427 18	14,825 01
N-18	249	†Battlefields Memorials			
N-18		Stat. Gratuities to families of deceased employees.....	21,790 22	21,790 22	17,097 46
PENSIONS AND OTHER BENEFITS					
N-18	250	Civil Pensions as detailed in the Estimates.....	2,977 00	2,975 95	2,975 95
N-19		Stat. Annuity to the Widow of the late Honourable Norman McLeod Rogers.....	2,500 00	2,500 00	2,500 00
N-19	251	*To authorize in respect of members of the Royal Canadian Air Force on leave without pay and serving as instructors with civilian training organizations operating under the British Commonwealth Air Training Plan who were killed, payments to their dependents	2,358 00	2,308 71	2,141 19

PUBLIC ACCOUNTS, 1951-52: PART II

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
PENSIONS AND OTHER BENEFITS— <i>Concluded</i>					
N-19	728	*To authorize the Governor-in-Council to increase the pension granted to SP 38171 Warrant Officer Class 1, William Edward Tyrell under the Defence Services Pension Act.....	1 00		
N-19	729	*To authorize payment to Stuart Davis Houston under the Pension Act and the Veterans Affairs Act of such benefits.....	1,128 00	1,128 00	
		The Defence Services Pension Act—			
N-19	Stat	Payments under Parts I-IV.....	5,023,933 96	5,023,933 96	4,977,982 84
N-19	Stat.	Transfers of Pension Contributions.....	71,622 18	71,622 18	32,398 99
N-20	252)	Government's contribution to the Permanent Services Pension Account.....	30,711,777 00	30,711,777 00	11,974,766 00
	730)				
<i>Expenditures: from Appropriations not required for 1951-52.....</i>					559,643 24
Total.....			\$1,609,498,861 30	\$1,415,473,861 56	\$781,901,881 65

* Complete title is shown in the following details.

† P.C. 5371, October 5, 1951 and T.B. 417462, November 5, 1951, authorized the transfer of Vote 249, Battlefields Memorials, amounting to \$55,617, to the Department of Veterans Affairs.

Estimates, Allotments and Expenditures—Summary by Services

See Page		Estimates	Allotments	Expenditures
VOTE 245 AND SUNDRY STATUTORY AUTHORITIES— ARMY, NAVAL AND AIR SERVICES AND DEFENCE RESEARCH AND DEVELOPMENT				
GENERAL SERVICES				
N-5	Departmental Administration, \$13,419,162 *Less: Cash, \$4,196,202; commitment authority, \$900,000; total, \$5,096,202.....	8,322,960 00	11,048,810 00	9,139,243 14
	†Imperial War Graves Commission.			
ARMY SERVICES				
N-6	Canadian Army—Active Force.....	116,393,800 00	139,856,000 00	139,853,920 06
N-6	Canadian Army—Reserve Force (including Canadian Officers' Training Corps).....	14,690,500 00	11,459,000 00	11,456,243 97
N-7	Royal Canadian Army Cadets.....	1,219,600 00	1,300,000 00	1,297,137 28
N-7	Canadian Army—General.....	520,954,800 00	295,016,535 00	260,665,877 94
N-8	Northwest Territories and Yukon Radio System.....	1,712,700 00	1,355,700 00	1,347,918 69
N-9	Northwest Highway System.....	12,637,700 00	9,420,000 00	9,407,411 17
N-16	Exchequer Court Awards.....	44,459 40	44,459 40	44,459 40
		667,663,559 40	458,451,694 40	424,072,968 51
NAVAL SERVICES				
N-10	Royal Canadian Navy.....	50,091,868 00	49,111,700 00	49,107,933 73
N-10	Royal Canadian Naval Reserve.....	4,760,875 00	2,119,000 00	2,116,911 88
N-11	Royal Canadian Sea Cadets.....	466,270 00	507,570 00	506,440 96
N-11	Royal Canadian Navy—General.....	222,435,967 00	184,283,463 00	130,639,930 94
		277,754,980 00	236,021,733 00	182,371,217 51
AIR SERVICES				
N-12	Royal Canadian Air Force (Regular).....	90,074,612 00	86,486,000 00	86,483,211 46
N-12	Royal Canadian Air Force (Reserve).....	4,578,157 00	2,382,000 00	2,381,292 97
N-13	Royal Canadian Air Cadets.....	678,445 00	438,000 00	436,560 12
N-13	Royal Canadian Air Force—General.....	817,731,597 00	565,619,858 00	501,212,026 11
N-14	Aerial Photographic Survey.....	1,873,611 00	1,312,167 00	1,310,264 13
N-15	Northwest Staging Route.....	10,780,846 00	7,992,333 00	7,977,064 02
N-16	Search and Rescue.....	3,860,623 00	2,173,315 00	2,172,340 46
N-16	Exchequer Court Awards.....	22,684 54	22,684 54	22,684 54
		929,600,575 54	666,426,357	601,995,443 81

See
PageEstimatesAllotmentsExpenditures

DEFENCE RESEARCH AND DEVELOPMENT

N-16	Defence Research and Development.....	35,385,475 00	35,498,120 00	35,394,101 45
		1,918,717,549 94		

Less: Estimated amount to be provided from Section 3 of the Defence Appropriation Act, 1950 as supplemented by Item 246, \$183,050,000; estimated amount for commitments nominally to fall due during the fiscal year, in accordance with Army, Navy, Air Force and Defence Research and Development programs, \$328,220,835 but not required for actual expenditures in that year.....

511,270,835 00

Total.....\$1,407,446,714 94 \$1,407,446,714 94 \$1,252,972,974 42

* T.B. 405340, April 24, 1951 authorized the transfer of these amounts to the Department of National Health and Welfare for Civil Defence.

† T.B. 414083, September 7, 1951, authorized the transfer to the Department of Veterans Affairs of the allotments for Imperial War Graves Commission amounting to \$424,227.

Salary of Minister, Hon. Brooke Claxton, Salaries Act, c. 24, 1944.....	(1)	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	(2)	\$ 2,000 00

The Hon. Brooke Claxton received travelling expenses of \$2,211.43 which were charged to Departmental Administration.

GENERAL SERVICES

Allotments: Departmental Administration

		<u>Allotments</u>	<u>Expenditures</u>
	Civil Salaries and Wages	(1) 4,034,000 00	4,033,931 54
	Civilian Allowances	(2) 6,000 00	5,488 77
A	Professional and Special Services	(4) 273,000 00	272,562 04
B	Travelling and Removal Expenses	(5) 492,000 00	491,074 42
	Freight, Express and Cartage	(6) 4,600 00	4,026 94
	Postage	(7) 54,000 00	53,692 93
	Telegrams, Telephones and other Communication Services	(8) 42,000 00	41,284 77
	Printing of Departmental Reports and other Publications	(9) 119,000 00	118,546 28
	Office Stationery, Supplies, Equipment and Furnishings	(11) 200,000 00	199,744 32
	Materials and Supplies	(12) 311,000 00	110,594 53
	Acquisition and Construction of Buildings and Works including		
	Acquisition of Land	(13) 1,552,000 00	
	Repairs and Upkeep of Buildings and Works	(14) 20,000 00	19,718 05
	Rentals of Land, Buildings and Works	(15) 1,000 00	850 75
	Major Procurement of Equipment	(16) 288,090 00	138,107 71
	Repairs and Upkeep of Equipment	(17) 1,000 00	635 75
	Rentals of Equipment	(18) 120 00	2 48
	Municipal and Public Utility Services	(19) 3,000 00	2,403 09
	Pensions, Superannuation and other Benefits for Personal Services ..	(21) 11,000 00	10,474 20
C	All other Expenditures	(22) 3,637,000 00	3,636,104 57
		\$ 11,048,810 00	\$ 9,139,243 14

T.B. 405340, April 24, 1951 authorized the transfer to the Department of National Health and Welfare for purposes of Civil Defence of \$4,196,202 cash and \$900,000 current commitment authority for estimated expenditures during 1951-52 and \$1,822,500 future years commitment authority.

The remaining amounts were provided for the payment of salaries, wages, travelling expenses and administrative expenses of the Minister's staff and the following offices: Deputy Minister, Director of Civilian Personnel, Central Registry, Judge Advocate General, Printing and Stationery, Chief Auditor, Estates, Public Relations, Inspection Services, Bureau of Current Affairs and for Contributions to Infrastructure and Military Budgets of the North Atlantic Treaty Organization.

- A This expenditure is comprised mainly of payments for inspection and testing services performed by various companies.
- B Travelling expenses paid to R. O. Campney, Parliamentary Assistant to the Minister of National Defence, amounted to \$459.07.
- C Included in this expenditure are the following payments made under individual Order in Council and Treasury Board authorities as contributions to the North Atlantic Treaty Organization for: Infrastructure—Government of Belgium, \$439,205.54, Government of France, \$1,191,234.23, Government of The Netherlands, \$110,642.44, Government of Luxembourg, \$28,956.31; Military Budgets—Supreme Headquarters Allied Powers Europe and subordinate commands, \$1,709,128.34, Supreme Allied Command Atlantic and subordinate commands, \$40,000.

ARMY SERVICES

Allotments: Canadian Army—Active Force

		<u>Allotments</u>	<u>Expenditures</u>
A	Civil Salaries and Wages	(1) 25,139,000 00	25,138,864 20
B	Civilian Allowances	(2) 18,000 00	17,470 12
C	Pay and Allowances	(3) 89,650,000 00	89,649,342 96
D	Travelling and Removal Expenses	(5) 12,809,000 00	12,808,870 39
E	Freight, Express and Cartage	(6) 11,916,000 00	11,915,969 54
F	Pensions, Superannuation and other Benefits for Personal Services	(21) 324,000 00	323,402 85
		<u>\$139,856,000 00</u>	<u>\$139,853,920 06</u>

- A Permanent, \$68,391.36, temporary, \$16,466,918.12; wages, prevailing rates, etc., \$7,570,593.52; gratuities to families of deceased employees, \$1,841.32; capitation payments respecting 27 Canadian Infantry Brigade in Europe, \$231,119.88.
- B Living and northern allowances, \$15,903.47; living and rental allowances to administrative staffs serving outside Canada, \$1,566.65.
- C Pay and allowances issued to service personnel as follows: Active Force, \$68,528,096.58, Reserve Force called out for duty with Active Force, \$441,331.65; assigned pay, \$19,675,183.07; outfit and tropical kit allowances, \$315,297.96; Dependents' Allowance Board awards (Active Service Force), \$16,197.26; adjustments of pay and allowances (Active Service Force), \$3,312.61; payments to dependents of deceased or missing personnel, \$17,048; allowances to foreign service attachés and liaison officers: living and representation, \$73,953.11, rental, \$17,359.01, education, club and miscellaneous, \$26,593.73; allowances to administrative staffs serving outside Canada: living, \$383,411.43, rental, \$122,285.95; other allowances, \$26,685.61; miscellaneous, \$2,586.99.
- D Civilian travelling expenses including transportation warrants, \$156,842.53; transportation of service personnel including meals when provided, \$7,215,836.09; air transportation, \$639,827.95; travelling and general allowance claims other than on posting or discharge, \$2,527,612.33; expenses, excluding transportation warrants for posting and on discharge, removal allowances, travelling and general allowances, \$1,072,987.09; transportation for dependents, \$250,035.40; hired transportation, \$383,701.49; transportation allowances, civilians, \$387,986.27; capitation payments respecting 27 Canadian Infantry Brigade in Europe, \$66,345.50; miscellaneous transportation, \$107,695.74.
- E Freight and express on stores and equipment, \$7,788,607.84; cartage and moving costs, including freight and express on posting and discharge, \$1,397,770.11; storage of furniture and effects on posting or transfer, \$62,188.22; charter of ships, \$789,830.95; capitation payments to United States for Canadian Army Special Force in Korea, \$1,612,486.65; capitation payments respecting 27 Canadian Infantry Brigade in Europe, \$195,520.19; demurrage, \$16,922.41; miscellaneous, \$52,643.17.
- F Employer's contribution to unemployment insurance.

Allotments: Canadian Army—Reserve Force (including Canadian Officers' Training Corps)

		<u>Allotments</u>	<u>Expenditures</u>
A	Civil Salaries and Wages	(1) 1,798,000 00	1,797,211 43
B	Pay and Allowances	(3) 8,200,000 00	8,199,962 96
C	Travelling and Removal Expenses	(5) 1,278,000 00	1,277,427 48
	Freight, Express and Cartage	(6) 161,000 00	160,391 59
D	Pensions, Superannuation and other Benefits for Personal Services..	(21) 22,000 00	21,250 51
		<u>\$ 11,459,000 00</u>	<u>\$ 11,456,243 97</u>

- A Permanent, \$122,427.34, temporary, \$1,282,885.59; wages, prevailing rates, etc., \$391,898.50.
- B Pay and allowances issued to Canadian Officers' Training Corps, \$1,865,646.94, and Reserve Force, \$6,331,269.87; miscellaneous, \$3,046.15.
- C Travelling allowances and expenses of civilian personnel, \$11,816.19; transportation of service personnel, including meals when provided, \$497,120.21; air transportation, \$108,434.34; travelling and general allowance claims other than on posting or discharge, \$624,669.03; hired transportation, \$23,774.33; miscellaneous, \$11,613.38.
- D Employer's contribution to unemployment insurance.

Allotments: Royal Canadian Army Cadets

		Allotments	Expenditures
A	Civil Salaries and Wages	(1) 141,000 00	140,039 75
B	Pay and Allowances	(3) 885,000 00	884,752 22
C	Travelling and Removal Expenses	(5) 248,000 00	247,775 47
	Freight, Express and Cartage	(6) 24,000 00	23,343 75
D	Pensions, Superannuation and other Benefits for Personal Services ..	(21) 2,000 00	1,226 09
		<u>\$ 1,300,000 00</u>	<u>\$ 1,297,137 28</u>

These allotments were provided for the cost of casual labour and the salaries of civilian cadet instructors; pay and allowances of Army cadet officers and travel and transportation of Army cadets, civilian instructors and cadet officers proceeding to summer camps. They also provide for the travelling and transportation expenses of the cadet training staff and other Active Force personnel travelling on Army cadet duties. Pay of the Active Force personnel employed full time at cadet training was charged to allotments of Canadian Army—Active Force.

- A Temporary, \$36,352.19; wages, prevailing rates, etc., \$103,687.56.
- B Pay and allowances issued to cadet officers, \$771,617.22; signalling bonus to cadets, \$83,915; other allowances, \$29,220.
- C Transportation of service personnel, including meals when provided, \$124,118.64; air transportation, \$13,233.36; hired transportation, \$7,133.68; travelling and general allowance claims other than on posting or discharge, \$98,639.77; miscellaneous, \$4,650.02.
- D Employer's contribution to unemployment insurance.

Allotments: Canadian Army—General

		Allotments	Expenditures
	Professional and Special Services	(4) 4,577,000 00	
	Corps of Commissioners		621,727 00
	Professional Fees—Architects, Engineers, Land Valuation and Legal		980,768 80
	Medical and Dental Consultants and Special Services		2,821,614 20
	Fees for Special Courses		151,122 29
			<u>4,575,232 29</u>
	Postage	(7) 198,000 00	197,251 01
A	Telephones, Telegrams and other Communication Services	(8) 1,095,000 00	1,094,086 34
	Printing of Departmental Reports and other Publications	(9) 594,000 00	593,272 19
B	Films, Displays, Broadcasting, Advertising and other Informational		
	Materials with the exception of Publications	(10) 1,609,000 00	1,608,075 18
C	Office Stationery, Supplies, Equipment and Furnishings	(11) 2,764,000 00	2,763,544 41
	Materials and Supplies	(12) 133,732,000 00	
	Fuel for Heating, Cooking and Power Generating Units		5,794,873 96
	Clothing and Personal Equipment		52,538,404 12
	Gasoline, Fuel Oil and Lubricants for Operation of Mechanical		
	Equipment		2,745,469 79
	Food Supplies		15,128,647 73
	Medical and Dental Supplies		2,999,003 28
	Ammunition and Bombs		9,499,197 72
	Barrack, Hospital, Camp and Miscellaneous Stores		30,022,370 46
			<u>118,727,967 06</u>
	Acquisition and Construction of Buildings and Works including		
	Acquisition of Land	(13)	
	Purchase of Real Properties (Land and Buildings)	2,087,000 00	2,086,888 87
	Construction—Major Contract Projects	48,963,000 00	38,962,136 47
	Construction—Day Labour and Minor Contract Projects	2,652,000 00	2,651,655 57

		Allotments	Expenditures
Repairs and Upkeep of Buildings and Works	(14)	22,710,000 00	22,709,720 67
Rental of Land, Buildings and Works	(15)	518,000 00	517,085 37
Major Procurement of Equipment	(16)	53,166,535 00	
Tanks and Armoured Fighting Vehicles			7,116,946 83
Mechanical Equipment including Transport			14,131,652 07
Armament Equipment			18,580,715 14
Signal and Wireless Equipment			3,815,249 29
Special Training Equipment			186,392 42
			43,830,955 75
Repairs and Upkeep of Equipment	(17)	15,686,000 00	
Spare Parts for Tanks and Armoured Fighting Vehicles			2,828,405 29
Spare Parts for Mechanical Equipment including Transport			8,667,942 32
Repairs by Contract			4,188,750 05
			15,685,097 66
D Municipal and Public Utility Services	(19)	2,335,000 00	2,334,789 84
E Contributions, Grants, Subsidies, etc., not included elsewhere	(20)	885,000 00	884,816 65
All other Expenditures	(22)	1,445,000 00	
Education of Dependent Children			322,771 74
Laundry and Dry Cleaning			520,092 74
F Expenditures not elsewhere provided			600,438 13
			1,443,302 61
		<u>\$295,016,535 00</u>	<u>\$260,665,877 94</u>
A Long distance tolls, \$282,867.22; telegrams and cables, \$162,176.83; rented telephone facilities, \$249,329.68; teletype services including maintenance, \$179,623.74; wireless and telephone maintenance, \$66,009.82; wireless and telephone construction, \$127,917.83; miscellaneous, \$26,161.22.			
B Recruiting expenses: advertising in newspapers, magazines and journals, \$999,576.98; radio advertising, \$432,774.28; films, \$14,402.81; exhibitions and displays, \$130,242.90; transportation costs of mobile display caravans, \$27,445.88; miscellaneous, \$3,632.33.			
C Office stationery, \$2,082,936.53; purchase of equipment, \$358,048.92; maintenance and repair of equipment, \$80,278.51; rental of equipment, \$50,912.40; supplies for Army Survey Establishment, \$146,515.65; miscellaneous, \$44,852.40.			
D Water and water rates, \$209,323.99; sanitary services, \$261,822.81; electricity and gas, \$1,819,822.98; capitulation payments respecting 27 Canadian Infantry Brigade in Europe, \$43,076.10; miscellaneous, \$743.96.			
E Band grants, \$43,797.21; library and reading room grants, \$13,068.17; grants to officers' messes, \$20,186.32; contingency allowance, \$437,889.99; allowances for—care of arms, clothing and equipment, \$177,626.20; maintenance of physical fitness equipment, \$58,703.45; clerical assistance, \$68,408.53; grants and allowances to cadets, \$62,191.86; miscellaneous grants, \$2,944.92.			
F Air photography mapping, \$173,513.80; compensation for damage to property and persons, \$85,730.70; funeral expenses, \$17,666.80; capitulation payments respecting 27 Canadian Infantry Brigade in Europe, \$161,907.15; Commandant's contingency account, Royal Military College, \$30,748.65; legal fees, \$22,157.60; miscellaneous, \$105,713.43.			

Allotments: Northwest Territories and Yukon Radio System

		Allotments	Expenditures
Civil Salaries and Wages	(1)	46,300 00	46,081 65
A Pay and Allowances	(3)	549,000 00	548,447 49
B Travelling and Removal Expenses	(5)	58,000 00	57,629 29
Freight, Express and Cartage	(6)	73,000 00	72,402 01
Postage	(7)	1,000 00	906 69
C Telephones, Telegrams and other Communication Services	(8)	55,000 00	54,812 42
Office Stationery, Supplies, Equipment and Furnishings	(11)	11,000 00	10,259 20
Materials and Supplies	(12)	248,000 00	
Fuel for Heating, Cooking and Power Generating Units			92,352 24
Gasoline, Fuel Oil and Lubricants for operation of Mechanical Equipment			6,867 79
Food Supplies			106,709 83
Barrack, Hospital, Camp and Miscellaneous Stores			40,103 40
			246,033 26
Repairs and Upkeep of Buildings and Works	(14)	134,000 00	133,230 82
Rental of Land, Buildings and Works	(15)	200 00	176 64

		Allotments	Expenditures
Major Procurement of Equipment	(16)	84,000 00	
Signal and Wireless Equipment			83,458 30
Repairs and Upkeep of Equipment	(17)	16,000 00	
Spare Parts for Mechanical Equipment including Transport			8,413 93
Repairs by Contract			6,994 27
			15,408 20
D Municipal and Public Utility Services	(19)	77,000 00	76,908 97
E Pensions, Superannuation and other Benefits for Personal Services	(21)	1,800 00	1,344 74
All other Expenditures	(22)	1,400 00	
Laundry and Dry Cleaning			713 00
Expenditures not elsewhere provided			106 01
			819 01
		<u>\$1,355,700 00</u>	<u>\$1,347,918 69</u>

These allotments were provided for the cost of operating the above system which is the main means of communication through northern Alberta, the Northwest Territories and the Yukon. It is utilized by other Government departments for messages, meteorological reports, etc., and is operated on a commercial basis for the general public. Contact is maintained with private commercial radio stations located at smaller settlements, trading posts, mining and lumber camps.

A Pay and allowances issued to personnel of Active Force, \$469,954.64; assigned pay, \$78,492.85.

B Travelling expenses and allowances of civilian personnel, \$5,170.45; surface transportation of service personnel, including meals when provided, \$990.61; air transportation, \$28,230.58; hired transportation, \$1,039.70; travelling and general allowance claims other than on posting or discharge, \$16,013.38; miscellaneous, \$6,184.57.

C Rented telephone facilities, \$1,084.21; wireless and telephone maintenance, \$12,337.66; wireless and telephone construction, \$41,101.90; miscellaneous, \$288.65.

D Water and water rates, \$4,748.48; sanitary services, \$1,104.20; electricity and gas, \$71,056.29.

E Employer's contribution to unemployment insurance.

Revenues arising from services provided through the above expenditures amounted to \$89,122.64, being receipts from wireless stations.

Allotments: Northwest Highway System

		Allotments	Expenditures
A Civil Salaries and Wages	(1)	1,239,800 00	1,239,617 10
B Civilian Allowances	(2)	287,000 00	286,585 02
C Pay and Allowances	(3)	1,098,000 00	1,097,584 63
D Travelling and Removal Expenses	(5)	244,000 00	243,755 67
E Freight, Express and Cartage	(6)	299,000 00	298,263 69
Postage	(7)	4,000 00	3,901 41
Telephones, Telegrams and other Communication Services	(8)	82,000 00	81,064 64
Office Stationery, Supplies, Equipment and Furnishings	(11)	10,800 00	10,367 53
Materials and Supplies	(12)	2,054,000 00	
Fuel for Heating, Cooking and Power Generating Units			1,007,422 19
Gasoline, Fuel Oil and Lubricants for Operation of Mechanical Equip- ment			570,091 05
Food Supplies			219,111 89
Barrack, Hospital, Camp and Miscellaneous Stores			254,267 35
			2,050,892 48
Repairs and Upkeep of Buildings and Works	(14)	2,085,400 00	2,085,246 08
Rental of Land, Buildings and Works	(15)	1,000 00	269 12
Major Procurement of Equipment	(16)	1,021,000 00	
Mechanical Equipment including Transport			1,020,782 83
Repairs and Upkeep of Equipment	(17)	899,000 00	
Spare Parts for Mechanical Equipment including Transport			850,341 33
Repairs by Contract			47,012 28
			897,353 61
Municipal and Public Utility Services	(19)	56,000 00	55,001 57
F Pensions, Superannuation and other Benefits for Personal Services ..	(21)	17,000 00	16,150 41
All other Expenditures	(22)	22,000 00	
Laundry and Dry Cleaning			20,446 45
Expenditures not elsewhere provided			128 93
			20,575 38
		<u>\$9,420,000 00</u>	<u>\$9,407,411 17</u>

- A Temporary, \$400,859.65; wages, prevailing rates, etc., \$838,757.45.
- B Northern allowances.
- C Pay and allowances issued to personnel of Active Force, \$863,573.61; assigned pay, \$233,236.02; other allowances, \$775.
- D Travelling expenses and allowances of civilian personnel, \$135,745.82; transportation for service personnel, including meals when provided, \$3,441.52; transportation for dependents, \$1,781.79; air transportation, \$31,020.37; hired transportation, \$1,204.25; travelling and general allowance claims other than on posting or discharge, \$41,785.30; miscellaneous, \$28,776.62.
- E Freight and express including cartage, \$246,911.87; demurrage, \$912.62; cartage and moving costs including freight and express on posting and discharge, \$46,969.83; storage of furniture and effects on posting or transfer, \$3,469.37.
- F Employer's contribution to unemployment insurance.

NAVAL SERVICES

Allotments: Royal Canadian Navy

		<u>Allotments</u>	<u>Expenditures</u>
A Civil Salaries and Wages	(1)	14,185,000 00	14,184,283 42
B Civilian Allowances	(2)	17,000 00	16,125 54
C Pay and Allowances	(3)	30,120,000 00	30,119,481 95
D Travelling and Removal Expenses	(5)	3,788,000 00	3,787,214 12
E Freight, Express and Cartage	(6)	833,000 00	832,175 15
F Pensions, Superannuation and other Benefits for Personal Services ..	(21)	168,700 00	168,653 55
		<u>\$ 49,111,700 00</u>	<u>\$ 49,107,933 73</u>

- A Permanent, \$1,174,565.15; temporary, \$7,848,330.26; wages, \$5,161,388.01.
- B Allowances to administrative staffs serving outside Canada: living, \$10,452.47, rental, \$5,673.07.
- C Pay and allowances issued to Naval personnel as follows: officers, \$8,403,540.65; men, \$21,393,241.38; allowances to foreign service attachés and liaison officers—living and representation, \$29,116.48, rental, \$6,799.99, miscellaneous, \$665.38; allowances to administrative staffs serving outside Canada—living, \$229,499.06, rental, \$56,462.43; miscellaneous, \$156.58.
- D Travelling expenses of civilian personnel, \$248,436.69, service personnel, \$2,276,904.04; ocean travel, service personnel, \$100,475.84; transportation of dependents and effects, \$1,140,288.78; travel and transportation, Royal Roads Cadets, \$14,075.75; miscellaneous transportation, \$7,033.02.
- E Freight and express on stores and equipment, \$814,945.82; cartage, \$1,715.88; demurrage, \$13,055.79; wharfage, \$2,457.66.
- F Employer's contribution to unemployment insurance.

Allotments: Royal Canadian Naval Reserve

		<u>Allotments</u>	<u>Expenditures</u>
A Civil Salaries and Wages	(1)	161,000 00	160,133 14
B Pay and Allowances	(3)	1,620,000 00	1,619,392 06
C Travelling and Removal Expenses	(5)	337,000 00	336,620 68
D Pensions, Superannuation and other Benefits for Personal Services	(21)	1,000 00	766 00
		<u>\$2,119,000 00</u>	<u>\$2,116,911 88</u>

- A Temporary employees.
- B Pay and allowances issued to naval personnel as follows: Officers, Royal Canadian Navy (Reserve) naval training, special duty and divisional drills, \$1,240,837.65; men, Royal Canadian Navy (Reserve) naval training, special duty and divisional drills, \$378,554.41.
- C Travelling expenses and allowances of service personnel.
- D Employer's contribution to unemployment insurance.

Allotments: Royal Canadian Sea Cadets

		Allotments	Expenditures
	Civil Salaries and Wages	(1) 5,000 00	4,545 63
A	Pay and Allowances	(3) 199,570 00	199,208 27
B	Travelling and Removal Expenses	(5) 303,000 00	302,687 06
		<u>\$ 507,570 00</u>	<u>\$ 506,440 96</u>

A Pay and allowances issued to Naval personnel as follows: Officers, Royal Canadian Navy (Reserve), \$81,168.61; officers, Royal Canadian Sea Cadets, \$94,768.87; men, Royal Canadian Navy (Reserve), \$22,540.79; other allowances, \$730.

B Travel expenses and allowances of civilian personnel, \$600.17; service personnel, \$302,086.89.

Allotments: Royal Canadian Navy—General

		Allotments	Expenditures
	Professional and Special Services	(4) 1,964,000 00	
	Corps of Commissioners		561,704 12
	Professional Fees—Architects, Engineers, Land Valuation and Legal		651,170 25
	Medical and Dental Consultants and Special Services		198,465 97
	Fees for Special Courses		550,340 65
			<u>1,961,680 99</u>
	Postage	(7) 61,000 00	60,552 86
A	Telephones, Telegrams and other Communication Services	(8) 308,000 00	307,493 72
	Printing of Departmental Reports and other Publications	(9) 312,000 00	311,429 22
B	Films, Displays, Broadcasting, Advertising and other Informational Materials with the exception of Publications	(10) 364,000 00	363,015 74
C	Office Stationery, Supplies, Equipment and Furnishings	(11) 777,000 00	776,438 69
	Materials and Supplies	(12) 61,891,000 00	
	Fuel for Heating, Cooking and Power Generating Units		1,250,176 07
	Clothing and Personal Equipment		9,558,726 36
	Gasoline, Fuel Oil and Lubricants for Ships, Aircraft and Motor Transport		2,490,068 03
	Food Supplies		4,240,658 90
	Naval Stores		8,365,320 83
	Medical and Dental Supplies		174,817 52
	Ammunition and Bombs		6,008,445 24
	Barrack, Hospital, Camp and Miscellaneous Stores		1,799,798 95
			<u>33,888,011 90</u>
	Acquisition and Construction of Buildings and Works including Acquisition of Land	(13)	
	Purchase of Real Properties (Land and Buildings)		834,000 00
	Construction—Major Contract Projects		21,600,000 00
	Construction—Day Labour and Minor Contract Projects		25,000 00
	Repairs and Upkeep of Buildings and Works	(14)	3,917,000 00
	Rental of Land, Buildings and Works	(15)	48,000 00
	Major Procurement of Equipment	(16)	77,773,463 00
	Ships and Aircraft		48,604,060 01
	Mechanical Equipment including Transport		1,236,770 74
	Armament Equipment		3,973,067 05
	Signal and Wireless Equipment		5,244,176 17
	Special Training Equipment		86,747 23
			<u>59,144,821 20</u>
	Repairs and Upkeep of Equipment	(17)	12,610,000 00
	Ships, Aircraft and Machinery		12,086,845 86
	Repairs and Spare Parts for Mechanical Equipment including Transport		388,014 07
	Repairs and Maintenance of Naval Armament Equipment		133,380 05
			<u>12,608,239 98</u>
	Municipal and Public Utility Services	(19)	886,000 00
D	Contributions, Grants, Subsidies, etc., not included elsewhere	(20)	92,000 00
	All other Expenditures	(22)	821,000 00
	Laundry and Dry Cleaning		57,586 50
E	Expenditures not elsewhere provided		762,987 89
			<u>820,574 39</u>
		<u>\$184,283,463 00</u>	<u>\$130,639,930 94</u>

- A Long line communications, \$116,430.23; telephone tolls, \$80,515.01; telephone rentals, \$89,359.92; telegrams and cables, \$17,974.20; inter-office communication systems, \$3,214.36.
- B Recruiting expenses.
- C Stationery supplies, \$575,879.20; office furnishings, \$79,301.48; typewriter and office appliances and equipment including rentals, \$121,258.01.
- D Maintenance grants, \$73,246.95; Navy League, allowance for maintenance of Sea Cadet camps, \$8,764.89; Royal Roads College, library maintenance fund, \$2,787.67, cadetships, \$5,980; Sea Cadets, compensation for injury and disease, \$1,039.73.
- E Catering services, \$195,167.94; entertainment expenses, \$23,560.10; pilotage and canal tolls, \$23,186.07; customs duties on stores purchased in the United Kingdom, \$400,125.80; miscellaneous, \$120,947.98.

AIR SERVICES

Allotments: Royal Canadian Air Force (Regular)		Allotments	Expenditures
A	Civil Salaries and Wages	(1) 13,201,000 00	13,200,611 42
B	Civilian Allowances	(2) 22,000 00	21,185 72
C	Pay and Allowances	(3) 56,795,000 00	56,794,410 20
D	Travelling and Removal Expenses	(5) 13,662,000 00	13,661,187 54
E	Freight, Express and Cartage	(6) 2,637,000 00	2,636,976 36
F	Pensions, Superannuation and Other Benefits for Personal Services ..	(21) 169,000 00	168,840 22
		<u>\$ 86,486,000 00</u>	<u>\$ 86,483,211 46</u>

Credits appearing under certain allotments and described as NATO aircrew training represent expenditures made initially from these allotments and subsequently transferred to Vote 246 and the related statutory vote provided for expenditures under the North Atlantic Treaty Organization.

- A Permanent, \$784,658.78, temporary, \$9,247,780.69; wages, \$3,851,399.62; gratuities to families of deceased employees, \$671.33; less NATO aircrew training, \$683,899.
- B Allowances to administrative staffs serving outside Canada: living, \$2,502.21, rental, \$1,711.65; transportation, \$16,928.13; miscellaneous, \$43.73.
- C Pay and allowances issued to Air Force personnel as follows: R.C.A.F. (Regular), \$52,751,751.88, Royal Air Force (on loan to R.C.A.F.), \$28,626.15; assigned pay, \$7,152,365.57; outfit and tropical kit allowances, \$1,632.15; Dependents' Allowance Board awards, \$946.22; payments to dependents of deceased or missing personnel, \$12,525.17; gratuities on completion of temporary or fixed term appointments, \$70,109.42; other allowances, \$76,882.94; allowances to foreign service attachés and liaison officers—living and representation, \$68,671.45, rental, \$17,494.48, education, club and miscellaneous, \$2,100.72; allowances to administrative staffs serving outside Canada—living, \$408,439.91, rental, \$117,808.46; loss on exchange, \$23,558.39; less NATO aircrew training, \$3,938,502.71.
- D Travelling expenses of civilian personnel, \$113,617.05; travelling expenses of service personnel for all movements except transfers and leave, \$5,230,842.29; Canadian Pacific Airlines Ltd., for Korean airlift, \$4,217,039.01; all expenses connected with transfers and the movements of dependents' furniture and effects, \$4,165,420.98; transportation of service personnel on leave, \$147,316.71; travel allowances, civilians, \$150,792.62; miscellaneous, \$459.88; less NATO aircrew training, \$364,301.
- E Freight and express on stores and equipment, \$2,922,537.76 and on officers' kit stores, \$4,501.03; demurrage, \$5,267.88; miscellaneous, \$444.24; less NATO aircrew training, \$295,774.55.
- F Employer's contribution to unemployment insurance.

Allotments: Royal Canadian Air Force (Reserve)		Allotments	Expenditures
A	Pay and Allowances	(3) 2,204,000 00	2,203,387 60
B	Travelling and Removal Expenses	(5) 178,000 00	177,905 37
		<u>\$2,382,000 00</u>	<u>\$2,381,292 97</u>

- A Pay and allowances issued to personnel, R.C.A.F. (Regular), \$19,230.98; R.C.A.F. (Reserve), \$2,041,271.27; R.C.A.F. (Supplementary Reserve), \$138,719.86; payments to dependents of deceased or missing personnel, \$2,994.67; miscellaneous, \$1,170.82.
- B Travelling expenses of service personnel, \$157,722.69; all expenses connected with transfers and the movements of dependents' furniture and effects, \$20,182.68.

Allotments: Royal Canadian Air Cadets

	<u>Allotments</u>	<u>Expenditures</u>
A Civil Salaries and Wages	(1) 133,000 00	132,184 43
B Pay and Allowances	(3) 103,000 00	102,417 30
C Travelling and Removal Expenses	(5) 202,000 00	201,958 39
	<u>\$ 438,000 00</u>	<u>\$ 436,560 12</u>

These allotments were provided for the following costs in connection with the Royal Canadian Air Cadets: the salaries of clerical assistants and civilian cadet instructors; pay and allowances of Royal Canadian Air Force (Air Cadet) officers and the travel and transportation of air cadets, civilian instructors and cadet officers proceeding to summer camp.

- A Temporary, \$103,539.05; wages, \$28,645.38.
 B Pay and allowances issued to personnel, R.C.A.F. (Reserve), \$18,875.98; cadet officers, \$83,541.32.
 C Travelling expenses of civilian personnel, \$1,292.59; travelling expenses of service personnel for all movements except transfers and leave, \$196,772.05; transfers of dependents' furniture and effects, \$3,893.75.

Allotments: Royal Canadian Air Force—General

	<u>Allotments</u>	<u>Expenditures</u>
Professional and Special Services	(4) 5,052,000 00	199,446 85
Corps of Commissioners		3,124,165 50
Professional Fees—Architects, Engineers, Land Valuation and Legal		1,014,474 63
Medical and Dental Consultants and Special Services		711,321 97
Fees for Special Courses		5,049,408 95
Postage	(7) 139,000 00	138,166 05
A Telephones, Telegrams and other Communication Services	(8) 1,304,000 00	1,303,073 79
Printing of Departmental Reports and Other Publications	(9) 470,000 00	469,352 24
B Films, Displays, Broadcasting, Advertising and other Informational Materials with the exception of Publications	(10) 1,214,000 00	1,213,551 37
C Office Stationery, Supplies, Equipment and Furnishings	(11) 2,039,000 00	2,038,174 63
Materials and Supplies	(12) 74,146,000 00	3,252,751 54
Fuel for Heating, Cooking and Power Generating Units		16,940,365 93
Clothing and Personal Equipment		7,025,205 60
Gasoline, Fuel Oil and Lubricants for Aircraft and Mechanical Equipment		4,835,375 10
Food Supplies		5,880,606 04
Miscellaneous Materials and Supplies		373,634 05
Medical and Dental Supplies		3,220,281 21
Ammunition and Bombs		7,613,854 81
Barrack, Hospital, Camp and Miscellaneous Stores		49,142,074 28
Acquisition and Construction of Buildings and Works including Acquisition of Land	(13)	
Purchase of Real Properties (Land and Buildings)		7,731,103 76
Construction—Major Contract Projects		112,442,000 00
Construction—Day Labour and Minor Contract Projects		711,957 48
Repairs and Upkeep of Buildings and Works	(14) 15,898,000 00	15,897,277 98
Rental of Land, Buildings and Works	(15) 239,000 00	238,250 24
Major Procurement of Equipment	(16) 288,227,858 00	229,460,340 45
Aircraft and Engines		8,008,562 61
Mechanical Equipment including Transport		1,196,941 12
Armament Equipment		16,672,513 10
Signal and Wireless Equipment		275,798 22
Special Training Equipment		7,510,532 71
Miscellaneous Equipment		710,859 76
Photographic Equipment		263,835,547 97
Repairs and Upkeep of Equipment	(17) 53,177,000 00	13,311,563 36
Aircraft Spares		857,956 07
Spare Parts for Mechanical Equipment including Transport		774,887 68
Repairs of Mechanical Equipment including Transport		30,780,147 73
Overhaul of Aircraft		7,450,800 21
Miscellaneous Repairs		53,175,365 05

		Allotments	Expenditures
D	Municipal and Public Utility Services.....	(19) 1,936,000 00	1,935,791 98
E	Contributions, Grants, Subsidies, etc., not included elsewhere ...	(20) 64,000 00	63,966 45
	All other Expenditures.....	(22) 828,000 00	
	Education of Dependent Children.....		412,761 17
	Laundry and Dry Cleaning.....		212,685 71
F	Expenditures not elsewhere provided		201,538 24
			826,985 12
		<u>\$565,619,858 00</u>	<u>\$501,212 026 11</u>

Credits appearing under certain allotments and described at NATO aircrew training represent expenditures made initially from these allotments and subsequently transferred to Vote 246 and the related statutory vote provided for expenditures under the North Atlantic Treaty Organization.

- A Long distance tolls, \$262,686.42; telegrams and cables, \$67,579.40; exchange service, \$329,387.59; teletype services and facilities, \$539,747.70; repair and maintenance of telephone facilities, \$183,655.68; less NATO aircrew training, \$79,983.
- B Recruiting advertising—press, \$813,192.44, radio, \$250,355.21, films, \$37,269.80, posters and displays, \$108,200.50; advertising other than recruiting, \$4,533.42.
- C Stationery, \$1,183,403.73; office appliances and furniture, \$514,370.50; repair and rental of office appliances, \$116,883.21; less NATO aircrew training, \$76,482.81.
- D Water, water rates, fire protection, \$204,820.14; sanitary services, \$154,633.81; light and power, \$1,284,005.35; miscellaneous services, \$385,232.68; less NATO aircrew training, \$92,900.
- E Band grants, \$6,699.17; grants to libraries and reading rooms, \$14,086.56; organization and contingency allowances, \$8,069.40; contingency allowances, air cadets, \$16,218.27; miscellaneous grants, \$18,893.05.
- F Compensation for damages to property and injury to persons, \$30,804.71; funeral expenses, \$14,549.80; entertainment expenses, \$8,556.64; miscellaneous, \$147,627.09.

Allotments: Aerial Photographic Survey

		Allotments	Expenditures
A	Pay and Allowances	(3) 520,000 00	519,312 20
	Professional and Special Services	(4) 5,831 00	
	Medical and Dental Consultants and Special Services		5,831 00
B	Travelling and Removal Expenses	(5) 71,000 00	70,784 93
	Freight, Express and Cartage	(6) 1,000 00	
	Printing of Departmental Reports and other Publications	(9) 731 00	731 00
	Office Stationery, Supplies, Equipment and Furnishings	(11) 1,489 00	1,489 00
	Materials and Supplies	(12) 405,912 00	
	Clothing and Personal Equipment		48,980 00
	Gasoline, Fuel Oil and Lubricants for Aircraft and Mechanical Equip- ment		144,506 00
	Food Supplies		112,439 00
	Miscellaneous Materials and Supplies		81,017 00
	Medical and Dental Supplies		5,815 00
	Barrack, Hospital, Camp and Miscellaneous Stores		13,155 00
			405,912 00
	Major Procurement of Equipment	(16) 41,153 00	
	Signal and Wireless Equipment		18,817 00
	Miscellaneous Equipment		22,336 00
			41,153 00
	Repairs and Upkeep of Equipment	(17) 258,068 00	
	Aircraft Spares		35,208 00
	Overhaul of Aircraft		208,529 00
	Miscellaneous Repairs		14,331 00
			258,068 00
	All other Expenditures	(22) 6,983 00	
	Laundry and Dry Cleaning		3,165 00
	Expenditures not elsewhere provided		3,818 00
			6,983 00
		<u>\$1,312,167 00</u>	<u>\$1,310,264 13</u>

These allotments were provided for a portion of the costs pertaining to the operation of No. 408 Photographic Squadron which was employed in assisting the Department of Mines and Technical Surveys in the aerial mapping of northern areas of Canada. The portion of the cost of operation of the squadron paid from appropriations of that department amounted to \$940,000.

A Pay and allowances issued to service personnel, \$453,193.63; assigned pay, \$66,118.57.

B Travelling expenses of service personnel, \$69,380.74; all expenses connected with transfers and the movements of dependents' furniture and effects, \$1,404.19.

Revenues arising from services provided through the above expenditures amounted to \$74,585.68, from sale of photographs.

Allotments: Northwest Staging Route		Allotments	Expenditures
A	Civil Salaries and Wages	(1) 693,000 00	692,331 09
B	Civilian Allowances	(2) 122,000 00	121,011 66
C	Pay and Allowances	(3) 2,253,000 00	2,252,171 59
	Professional and Special Services	(4) 63,616 00	
	Medical and Dental Consultants and Special Services		63,616 00
D	Travelling and Removal Expenses	(5) 174,000 00	173,090 83
	Freight, Express and Cartage	(6) 199,000 00	198,032 76
	Postage	(7) 4,391 00	4,391 00
E	Telephones, Telegrams and other Communication Services	(8) 95,826 00	95,826 00
	Printing of Departmental Reports and other Publications	(9) 1,416 00	1,416 00
	Office Stationery, Supplies, Equipment and Furnishings	(11) 3,275 00	3,275 00
	Materials and Supplies	(12) 2,261,284 00	
	Fuel for Heating, Cooking and Power Generating Units		1,061,930 00
	Clothing and Personal Equipment		100,337 00
	Gasoline, Fuel Oil and Lubricants for Aircraft and Mechanical Equipment		481,529 00
	Food Supplies		501,267 00
	Miscellaneous Materials and Supplies		5,651 00
	Medical and Dental Supplies		35,460 00
	Barrack, Hospital, Camp and Miscellaneous Stores		75,110 00
			2,261,284 00
	Acquisition and Construction of Buildings and Works including Acquisition of Land	(13)	
	Construction—Major Contract Projects	492,711 00	492,711 00
	Construction—Day Labour and Minor Contract Projects	20,486 00	20,486 00
	Repairs and Upkeep of Buildings and Works	(14) 787,000 00	786,385 52
	Major Procurement of Equipment	(16) 626,666 00	
	Mechanical Equipment including Transport		365,226 00
	Miscellaneous Equipment		261,440 00
			626,666 00
	Repairs and Upkeep of Equipment	(17) 141,514 00	
	Aircraft Spares		5,334 00
	Spare Parts for Mechanical Equipment including Transport		39,921 00
	Overhaul of Aircraft		42,107 00
	Miscellaneous Repairs		54,152 00
			141,514 00
	Contributions, Grants, Subsidies, etc., not included elsewhere	(20) 240 00	240 00
	Pensions, Superannuation and other Benefits for Personal Services	(21) 10,056 00	
	All other Expenditures	(22) 42,852 00	
	Education of Dependent Children		13,763 57
	Laundry and Dry Cleaning		9,983 00
	Expenditures not elsewhere provided		18,869 00
			42,615 57
		<u>\$7,992,333 00</u>	<u>\$7,977,064 02</u>

These allotments were provided for costs in respect of stations, units and detachments of the Northwest Staging Route and for a portion of the costs of Tactical Air Group Headquarters.

A Temporary, \$428,664.02; wages, \$263,667.07.

B Northern allowances.

C Pay and allowances issued to service personnel, \$1,921,424.42; assigned pay, \$330,747.17.

D Travelling expenses of civilian personnel, \$3,612.77; travelling expenses of service personnel, \$59,558.70; all expenses connected with transfers and the movements of dependents' furniture and effects, \$109,919.36.

E Long distance tolls, \$18,329; telegrams and cables, \$4,636; exchange service, \$22,597; teletype services and facilities, \$37,665; repair and maintenance of telephone facilities, \$12,599.

Allotments: Search and Rescue

		Allotments	Expenditures
A	Pay and Allowances	(3) 1,228,000 00	1,227,902 06
	Professional and Special Services	(4) 13,191 00	
	Medical and Dental Consultants and Special Services		13,191 00
B	Travelling and Removal Expenses	(5) 40,000 00	39,123 40
C	Telephones, Telegrams and other Communication Services	(8) 13,779 00	13,779 00
	Printing of Departmental Reports and other Publications	(9) 731 00	731 00
	Office Stationery, Supplies, Equipment and Furnishings	(11) 1,489 00	1,489 00
	Materials and Supplies	(12) 307,489 00	
	Clothing and Personal Equipment		49,299 00
	Gasoline, Fuel Oil and Lubricants for Aircraft and Mechanical Equip- ment		90,884 00
	Food Supplies		142,529 00
	Miscellaneous Materials and Supplies		3,197 00
	Medical and Dental Supplies		8,425 00
	Barrack, Hospital, Camp and Miscellaneous Stores		13,155 00
			307,489 00
	Major Procurement of Equipment	(16) 169,374 00	
	Mechanical Equipment including Transport		36,100 00
	Signal and Wireless Equipment		70,308 00
	Miscellaneous Equipment		62,966 00
			169,374 00
	Repairs and Upkeep of Equipment	(17) 329,844 00	
	Aircraft Spares		44,810 00
	Repairs of Mechanical Equipment including Transport		51,074 00
	Overhaul of Aircraft		228,580 00
	Miscellaneous Repairs		5,380 00
			329,844 00
	All other Expenditures	(22) 69,418 00	
	Laundry and Dry Cleaning		4,673 00
	Expenditures not elsewhere provided		64,745 00
			69,418 00
		<u>\$2,173,315 00</u>	<u>\$2,172,340 46</u>

These allotments were provided for costs pertaining to the Air Search and Rescue Organization maintained by the Royal Canadian Air Force for the express purpose of searching for lost aircraft or surface vessels and assisting those in distress.

A Pay and allowances issued to service personnel, \$1,069,663.39; assigned pay, \$158,183.02; other allowances, \$55.65.

B Travelling expenses of service personnel.

C Long distance tolls, \$4,510; teletype services and facilities, \$9,269.

DEFENCE RESEARCH AND DEVELOPMENT

Allotments: Defence Research and Development.....	35,498,120 00
Expenditures.....	\$ 33,394,101 45

These allotments were provided for costs pertaining to the operation and activities of the Defence Research Board which was established to carry out such duties in connection with research relating to the defence of Canada and the development of, and improvement to, service equipment and material as the Minister may assign to it, and to advise the Minister on all matters relating to scientific, technical and other research and development which affect national defence. They also were provided for the cost of certain research and development projects undertaken by the technical branches of the Armed Services.

GENERAL

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....	(22) \$ 67,143 94
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Details of awards under the above statutory authority are shown in the statement entitled Payment of Damage Claims on page N-67.

SPECIAL

To provide for expenditures on behalf of the Defence Forces of Canada or of any party to the North Atlantic Treaty in accordance with Section 3 of the Defence Appropriation Act, 1950.....

Expenditures..... (22) 104,582,784 00
\$104,582,784 00

Vote 246 To authorize and provide for additional expenditures under the provisions of Section 3 of the Defence Appropriation Act, 1950, in the amount of \$61,383,108 and commitments against future years in the amount of \$29,720,000.....

Expenditures..... (22) 61,383,108 00
\$ 21,833,014 94

Expenditures under the authority of the Act and various Orders in Council consisted of: (a) transfers to the Open Account—Defence Equipment Replacement Account (Defence Appropriation Act, 1950, Section 3) of the estimated present value of equipment and supplies transferred or allocated to parties of the North Atlantic Treaty from Canadian Army holdings, \$74,125,906 and from Royal Canadian Navy holdings, \$808,000; (b) charges in respect of the Royal Canadian Air Force programme of aircrew training of personnel from other member nations of the North Atlantic Treaty Organization based on a capitation rate of \$22,000 per graduate pilot and \$15,000 per graduate navigator, and capital expenditures as incurred, \$48,552,152.23; (c) payments against contracts for materiel and construction by Defence Construction (1951) Limited, \$1,191,472.26, and by Department of Defence Production, \$1,738,268.45.

GENERAL SERVICES

Vote 247 Grants to Military Associations, Institutes and Others, as detailed in the Estimates

	Estimates	Allotments	Expenditures
A Rifle Associations—			
Dominion of Canada	60,000 00	60,000 00	60,000 00
Ontario	5,100 00	5,100 00	5,100 00
Quebec	3,750 00	3,750 00	3,750 00
Nova Scotia	2,400 00	2,400 00	2,400 00
New Brunswick	1,875 00	1,875 00	1,875 00
Prince Edward Island	1,200 00	1,200 00	1,200 00
Manitoba	2,250 00	2,250 00	2,250 00
British Columbia	2,250 00	2,250 00	2,250 00
Alberta	2,250 00	2,250 00	2,250 00
Saskatchewan	1,650 00	1,650 00	1,650 00
National Defence Headquarters	200 00	200 00	200 00
B Military Service Associations—			
Royal Canadian Armoured Corps Association	5,250 00	5,250 00	5,250 00
Royal Canadian Artillery Association	10,400 00	10,400 00	10,400 00
Military Engineers Association of Canada	3,500 00	3,500 00	3,500 00
Canadian Signals Association	3,500 00	3,500 00	3,500 00
Canadian Infantry Association	11,500 00	11,500 00	11,500 00
Royal Canadian Army Service Corps Association	4,000 00	4,000 00	4,000 00
Defence Medical Association of Canada	2,725 00	2,725 00	2,725 00
Defence Dental Association of Canada	1,875 00	1,875 00	1,875 00
Royal Canadian Ordnance Corps Association	2,000 00	2,000 00	2,000 00
Royal Canadian Electrical and Mechanical Engineers Corps Association	3,500 00	3,500 00	3,500 00
Royal Canadian Army Pay Corps Association	1,875 00	1,875 00	1,875 00
Canadian Intelligence Corps Association	1,875 00	1,875 00	1,875 00
B Military, United Services Institutes and Others—			
Royal Canadian Military Institute	2,000 00	2,000 00	2,000 00
United Services Officers' Club of Charlottetown	200 00	200 00	200 00
United Services Institute of Manitoba	500 00	500 00	500 00
Alberta Military Institute	500 00	500 00	500 00
United Services Institute of Vancouver	500 00	500 00	500 00
United Services Institute of Regina	500 00	500 00	500 00
Royal Military College Club of Canada	300 00	300 00	300 00
Military Institute of Saskatoon	300 00	300 00	300 00
United Services Institute of Nova Scotia	500 00	500 00	500 00
United Services Institute of Vancouver Island	500 00	500 00	500 00

PUBLIC ACCOUNTS, 1951-52: PART II

	Estimates	Allotments	Expenditures
Quebec Military Institute	500 00	500 00	500 00
Moose Jaw Military Institute	300 00	300 00	300 00
United Services Institute of New Brunswick	300 00	300 00	300 00
London United Services Institute (formerly Military Institute, Military District No. 1)	400 00	400 00	400 00
Edmonton United Services Institute	500 00	500 00	500 00
Kingston United Services Institute	300 00	300 00	300 00
Montreal United Services Institute	500 00	500 00	500 00
Lake of the Woods United Services Institute	200 00	200 00	200 00
Hamilton and District Officers' Institute	1,000 00	1,000 00	1,000 00
United Services Institute of Chilliwack	200 00	200 00	200 00
Prince Albert United Services Institute	200 00	200 00	200 00
United Services Institute of Ottawa	500 00	500 00	500 00
Naval Officers' Association	15,000 00	15,000 00	15,000 00
Royal Roads Ex-Cadet Club	300 00	300 00	
Royal Canadian Air Force Association	15,000 00	15,000 00	15,000 00
Air Cadet League of Canada	40,000 00	40,000 00	40,000 00
	(20) \$ 215,925 00	\$ 215,925 00	\$ 215,625 00

A These grants are for the purpose of encouraging and promoting interest in rifle shooting, including assistance to the Dominion of Canada Rifle Association in defraying expenses of annual competitions.

B Grants are to assist the various Service Associations and Institutes.

Vote 248 War Museum and erection of Headstones in Canada

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	(1) 16,082 00	16,632 00	16,559 92
Office Stationery, Supplies and Equipment	(11) 350 00	350 00	15 78
Materials and Supplies	(12) 43,060 00	1,810 00	1,735 38
Sundries	(22) 2,000 00	1,450 00	1,116 10
	61,492 00		

Less amount provided for the erection of Headstones in Canada which was transferred to Department of Veterans Affairs under authority of P.C. 5371, October 5, 1951 and T.B. 417462, November 5, 1951

41,250 00

\$ 20,242 00 \$ 20,242 00 \$ 19,427 18

The remaining portion of this vote was provided for the care and maintenance of war trophies and other military exhibits at the Canadian War Museum, Public Archives, Ottawa.

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.... (21) \$ 21,790 22

PENSIONS AND OTHER BENEFITS

Vote 250 Civil Pensions as detailed in the Estimates

	Estimates	Expenditures
Robert Allen	193 00	192 50
Walter Pettipas	516 00	515 90
Florence Walker	360 00	360 00
Michael Mountain	420 00	420 00
Mrs. Mary Whittington	200 00	200 00
Mrs. Eleanor F. Nixon	1,288 00	1,287 55
	(21) \$ 2,977 00	\$ 2,975 95

These pensions are provided as compensation to: former civilian employees of the Department who sustained injuries in the performance of their duties which resulted in permanent disability; families of former civilian employees who were killed in the discharge of their duties; and the family of a former member of permanent service personnel ineligible for military pension.

Annuity to the Widow of the late Honourable Norman McLeod Rogers, c. 47, 1940 (21) \$ 2,500 00

Vote 251 To authorize in respect of members of the Royal Canadian Air Force on leave without pay and serving as instructors with civilian training organizations operating under the British Commonwealth Air Training Plan who were killed, payment to their dependents of amounts equal to the amounts such dependents would have received under the Pension Act as amended had such service as instructors been military service in the armed forces of Canada, less the value of any benefits received by such dependents under insurance contracts which were effected on the lives of such members of the Royal Canadian Air Force by or at the expense of the civilian organizations..... 2,358 00

Expenditures..... (21) \$ 2,308 71

Vote 728 To authorize the Governor-in-Council to increase the pension granted to SP 38171 Warrant Officer Class 1 William Edward Tyrell under the Defence Services Pension Act effective January 25, 1950, by including for purposes of calculation of his pension the amount of Dependents Allowance which would have been paid to his wife had she not been a member of the Women's Royal Canadian Naval Service during the period July 28, 1945 to October 20, 1945.. (21) \$ 1 00

Expenditures..... nil

Vote 729 To authorize payment to Stuart Davis Houston under the Pension Act and the Veterans' Affairs Act of such benefits as would be awarded under the said Acts if the disabling condition had been incurred by him during service in World War 2..... 1,128 00

Expenditures..... (21) \$ 1,128 00

The Defence Services Pension Act, c. 32, 1950—Payments under Parts I-IV.... (21) \$ \$5,023,933 96

This statutory appropriation is provided for payment of pensions granted under Parts I-IV of the Act, to officers and men of the Permanent Services and to dependents of deceased officers. Ranks below that of Warrant Officer Class 2 or the equivalent are eligible for pensions on a non-contributory basis, which cease on the death of the recipient. The pay and allowances of officers and warrant officers or the equivalent are subject to deductions for pensions, for which their dependents are also eligible. These deductions are credited to Ordinary Revenue—Miscellaneous. On March 31, 1952, 3,421 pensions were in issue, of which 404 were in respect of deceased officers. A distribution by services follows: Army, \$3,745,843.70; Naval, \$577,969.42; Air, \$700,120.84.

Details in respect of pensions under Part V of the Defence Services Pension Act, c. 32, 1950, are given under Permanent Services Pension Account—see Open Accounts further on in this section.

The Defence Services Pension Act, c. 32, 1950—Transfers of Pension Contributions..... (21) \$ 71,622 18

Part V of The Defence Services Pension Act, c. 32, 1950, provides for pensions for members of the Permanent Services and for their dependents. Contributions to the previous plan, which was known as The Defence Services Pension Act, Parts I-IV, were made in the form of pay deductions and credited to Ordinary Revenue, and, as the act provides for the voluntary transfer of a contributor from the old to the new pension plan with full credit for his previous contributions, it was necessary to provide the above amount for transfers of such contributions to the Permanent Services Pension Account—see Open Accounts further on in this section. A distribution by services follows: Army, \$961.33; Naval, \$36.49; Air, \$70,624.36.

Votes 252 and 730 The Defence Services Pension Act, c. 32, 1950—Government's contribution to the Permanent Services Pension Account			30,711,777 00
Expenditures	(21)	\$	30,711,777 00

This vote was provided for the Government's contribution, in respect of Part V of the Act, to the Account (see under Open Accounts further on in this section) representing an amount equal to one and two-thirds of (a) current contributions for the fiscal year 1951-52, and (b) contributions of arrears during the period 1946-47 to 1951-52. Amounts in respect of the various Services were: Army, \$16,830,952.38; Naval, \$3,633,972.40; Air, \$10,246,852.22.

Advances to other Governments, etc.

Government of the United States of America.—Advances were made to the Government of the United States of America under individual Order in Council and Treasury Board authorities for materiel on order, equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are, in United States funds, as follows:

Service	To be accounted for— March 31, 1951	Advances 1951-52	Liquidations 1951-52	† Refunds 1951-52	To be accounted for— March 31, 1952
Army	29,644,674 47	95,247,804 98	2,535,905 52	24,799,775 02	97,556,798 91
Navy	7,617,574 54	3,391,197 02	4,264 69	215,363 31	10,789,143 56
Air	10,384,756 80	72,760,557 49	2,981,116 33		80,164,197 96
Defence Research Board	179,713 81	311,999 46	385 45		491,327 82
	\$ 47,826,719 62*	\$ 171,711,558 95	\$ 5,521,671 99	\$ 25,015,138 33	\$ 189,001,468 25

* Reported in 1950-51 Public Accounts, page N-4 as \$50,596,022.45 Canadian funds.

† Refunds of advances due to cancellation of contracts or of unused balances.

Government of the United Kingdom.—Advances were made to the United Kingdom Government under individual Order in Council and Treasury Board authorities for stores and equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are, in Canadian funds, as follows:

Service	To be accounted for— March 31, 1951	Advances 1951-52	Liquidations 1951-52	To be accounted for— March 31, 1952
Army	523,791 73		523,791 73	
Navy	3,088,403 73	2,355,855 03	2,123,164 03	3,321,094 73
Air		263,622 91		263,622 91
	\$ 3,612,195 46	\$ 2,619,477 94	\$ 2,646,955 76	\$ 3,584,717 64

Other Advance Payments. —

Payee	Amount of advance	Balance March 31, 1951	Balance March 31, 1952
1946-47			
Arctic Institute of North America	\$ 25,000 00	\$ 7,249 72	\$ 2,148 88

1949-50

*Upton Bradeen & James Ltd.	234,800 88	234,800 88	134,877 45
For purchase of naval machinery.			

Payee	Amount of advance	Balance March 31, 1951	Balance March 31, 1952
<u>1950-51</u>			
Electronic Materials International Ltd.	60,902 70	60,902 70	60,902 70
For procurement of signal generators, testers, etc., representing landed cost (United States invoice price, plus exchange, duty, sales tax and transportation) plus a fee of 20 per cent of such landed cost (P.C. 168, January 12, 1951).			
Gilfillan Bros., Inc.	1,258,500 00	1,258,500 00	600,000 00
For purchase of mobile ground control approach equipment (P.C. 6203, December 28, 1950).			
Rolls-Royce Ltd.	90,668 24	71,162 47	14,903 40
Representing 10 per cent on contract price of aircraft engines (P.C. 4952, October 17, 1950 and P.C. 5513, November 22, 1950).			
Chas. Russell & Co.	4,425 00	218 67	218 67
To provide funds to meet various charges and fees relative to the purchase of Moncorvo House, London, England.			
Trollope & Colls, Ltd.	31,752 00	31,752 00	31,752 00
Representing the first instalment on account of works at Moncorvo House, London, England (P.C. 49/6044, December 14, 1950).			
*Upton Bradeen & James Ltd.	235,727 08	226,640 68	158,991 83
Representing 30 per cent of contract price of Maag Gear machinery (P.C. 4523, September 19, 1950).			
<u>1951-52</u>			
*Alison Machinery Company Limited	35,815 00		35,815 00
Representing $\frac{1}{3}$ of cost of 19 Sundstrand Hydraulic Feed Rigid Mills.			
The Babb Company (Canada) Ltd.	131,250 00		75,000 00
Representing 25 per cent of purchase price of aircraft (P.C. 2318, May 10, 1951).			
*John Bertram & Sons Co., Ltd.	721,206 00		718,714 20
Capital assistance—machine tools (25 per cent of contract price). Recovery to be made from billings on a pro rata basis (P.C. 4066, August 23, 1950).			
The Bristol Aeroplane Company of Canada Limited	643,275 00		643,275 00
For purchase of aircraft and aircraft radio sets (P.C. 5546, October 17, 1951).			
Canadair, Ltd.	343,794 00		343,794 00
For production and tooling costs in connection with supply of aircraft (P.C. 1557, March 18, 1952).			
*Canadian Fairbanks-Morse Co., Ltd.	153,697 50		153,697 50
Capital assistance—machine tools (25 per cent of contract price).			
*Canadian General Electric Co. Limited	350,000 00		350,000 00
Capital assistance—designing, engineering, construction and equipping of plants for repair and overhaul of turbine jet engines (P.C. 478, January 27, 1951 and P.C. 3526, July 10, 1951).			
Canadian Pratt & Whitney Aircraft Co., Ltd.	751,839 66		453,633 61
For purchase of helicopter and aircraft engines and propellers.			
*Canadian Steel Improvement Ltd.	250,000 00		153,820 60
Capital assistance—additional equipment for engine sets, etc. (P.C. 1939, April 18, 1951).			
Cleveland Diesel Engine Division, General Motors Corporation	85,878 25		85,878 25
Representing 25 per cent of contract price for generators and engines. Recovery to be made from billings on a pro rata basis (P.C. 6090, November 15, 1951).			
The de Havilland Aircraft of Canada, Ltd.	1,155,983 85		1,155,983 85
Representing 25 per cent of purchase price of aircraft (P.C. 6213, November 20, 1951).			

PUBLIC ACCOUNTS, 1951-52: PART II

Payee	Amount of advance	Balance March 31, 1951	Balance March 31, 1952
<u>1951-52</u>			
Eastern Electrical Supply Co.	288,011 45		288,011 45
For purchase of electrical materials (P.C. 5677, October 25, 1951 and P.C. 467, January 25, 1952).			
Electric Tampo and Equipment Co. of Canada, Limited	42,657 50		42,657 50
For purchase of motor alternator sets, etc. (P.C. 6458, December 29, 1949 and P.C. 1635, March 31, 1950).			
Electronic Associates Incorporated	30,000 00		30,000 00
For procurement of computer plotter and vacuum plates (P.C. 2613, May 24, 1951).			
Electronic Materials International Ltd.	634,760 14		634,760 14
For procurement of radio, signal, navigation and airborne equipment, representing landed cost (United States invoice price, plus exchange, duty, sales tax and transportation) plus a fee of 20 per cent of such landed cost.			
Federal Electric Manufacturing Co., Ltd.	2,659,200 00		2,126,386 02
For purchase of communications equipment (P.C. 6357, December 21, 1949 and P.C. 570, January 29, 1952).			
Gatineau Power Company	12,000 00		12,000 00
For electrical power service to R.C.A.F. radio unit. Recovery to be made over a period of 53 months (T.B. 392554, August 3, 1950).			
General Motors Products of Canada, Limited	10,000 00		10,000 00
To cover cost of repairs, painting, etc. of Department of National Defence vehicles (P.C. 1689, April 11, 1951).			
Gillfillan Bros., Inc.	182,404 77		180,586 24
For purchase of mobile ground control approach equipment (P.C. 6203, December 28, 1950 and P.C. 723, February 7, 1952).			
City of Hull, Quebec	700 00		700 00
To cover cost of installing water meter on city watermain in manhole at entrance to Department of National Defence property (T.B. 406166, April 24, 1951).			
*Light Alloys Limited	250,000 00		250,000 00
Capital assistance—additional buildings and installation of equipment for manufacture of engine castings (P.C. 956, March 1, 1951).			
Lockheed Aircraft Corporation	450,000 00		450,000 00
For purchase of technical data re manufacture of aircraft (P.C. 4553, August 29, 1951).			
*Lucas-Rotax Limited	422,320 01		422,320 01
Capital assistance—(1) designing, engineering, construction and equipping of a building for production of Lucas Fuel System equipment; (2) all machine tools and capital equipment necessary for manufacture of fuel system equipment (P.C. 660, February 7, 1951).			
MacDonald Brothers Aircraft, Ltd.	263,125 00		77,855 32
Representing 25 per cent of value of conversion parts for modification of aircraft (P.C. 5015, September 21, 1951).			
*McKnight Machinery Company	13,613 75		13,613 75
Capital assistance—machine tools (25 per cent of contract price). Recovery to be made from billings on a pro rata basis.			
Mechron Engineering Products	55,666 80		55,666 80
For purchase of motor alternator units.			
City of Montreal	1,950 00		1,800 00
To cover cost of removing cinders and gravel, installing pavements and thawing hydrants at No. 25 Central Ordnance Depot.			
*Moore Machinery Company	15,100 00		15,100 00
Capital assistance—machine tools (25 per cent of contract price). Recovery to be made from billings on a pro rata basis.			

<u>Payee</u>	<u>Amount of advance</u>	<u>Balance March 31, 1951</u>	<u>Balance March 31, 1952</u>
<u>1951-52</u>			
New England Trawler Equipment Co.	8,218 75		8,218 75
Representing 25 per cent of contract price for mooring winch and trawl winch.			
Sperry Gyroscope Company of Canada, Ltd.	207,605 70		207,605 70
For purchase of marine radar equipment (P.C. 6399, November 29, 1951).			
*Upton Bradeen & James Ltd.	619,247 68		593,827 03
Capital assistance—machine tools.			
Town of Weston, Ontario	2,000 00		2,000 00
For treating sewage from the Massey-Harris Building.			
*A. C. Wickman (Canada) Ltd.	13,830 00		13,830 00
Capital assistance—machine tools (25 per cent of contract price). Recovery to be made from billings on a pro rata basis. (P.C. 1884, March 31, 1952).			
*The A. R. Williams Machinery Company Limited	35,175 00		35,175 00
For purchase of electric motors and shapers.			
Witheys Shipyard Limited	20,844 00		20,844 00
Representing 10 per cent of the contract price for 2 harbour craft (P.C. 464, February 22, 1952).			
* Accountings will be made to Department of Defence Production commencing in 1952-53.			

Financial Settlements

Canadian Army Special Force.—Under authority of P.C. 3860, August 7, 1950, this force was established for United Nations duty. Men enrolled for service are to serve for eighteen months, or longer, in consequence of any action undertaken by Canada pursuant to an international agreement. Rates of pay are the same as those of the Canadian Army Active Force but are not subject to pension deductions.

Logistics support for the units serving in Korea is supplied by the United States Army on recoverable bases and settlements were made on per capita bases agreed to by the respective governments. During the fiscal year, payments were made to the Government of the United States as follows: (a) capitation rates while units of the Force were serving in Korea, \$12,690,938.26; (b) capitation rates while units of the Force were located at Fort Lewis, Washington, \$2,655,753.46; (c) ocean transportation to Far East, \$2,894,925.87; and (d) issues from United States Army stores not included in capitation rates, \$91,320.57.

An interim payment of \$682,504 was made to the Government of Australia for rations, gasoline and lubricants supplied to the 25 Infantry Brigade Reinforcement Group in Japan.

27 *Canadian Infantry Brigade, Germany.*—Logistics support for this brigade is received from United Kingdom and German sources. Recurring items are settled on capitation bases and non-recurring items on the basis of cost. Payments in this connection to the Government of the United Kingdom were \$685,064.07 and to the Federal Republic of Germany, \$2,521,275.75.

Firm Price Contracts of \$25,000 or over and Cost Plus Contracts of \$5,000 or over for Construction, Repairs, Architectural, Engineering and Survey Services for Works, Buildings and Facilities

NOTE.—All major construction was arranged through Defence Construction (1951) Limited with the exception of aerodromes and housing which were arranged through the Department of Transport and Central Mortgage and Housing Corporation respectively.

(f) Including final payment.

<u>Location Contractor and Project</u>	<u>Amount of Contract</u>	<u>Payments 1951-52</u>	<u>Payments to date</u>
<u>ARMY SERVICES</u>			
<i>Newfoundland</i>			
Corner Brook			
J. E. Hoskins			
Cost plus fee of 3½ per cent of actual cost of work—			
Engineering services re addition to armouries	\$ 8,500 00	\$ 102 47	\$ 102 47
Corner Brook and Grand Falls			
J. Goodyear & Sons Limited			
Cost plus fixed fee of \$13,500—Dismantling of hangar ..	283,780 00	7,023 90	274,767 48
60401—25			

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Nova Scotia</i>			
Debert			
Annapolis Valley Construction Limited			
Construction of married quarters (5 units)	43,641 50	33,838 90	42,289 00
Glace Bay			
M. R. Chappell			
Construction of two company armoury	357,140 00	20,996 55	20,996 55
Halifax			
A. F. Byers Construction Co. Ltd.			
Cost plus fixed fee of \$1,600—Repairs to trusses in drill halls, Garrison Barracks and Elkins Barracks	21,750 02	21,750 02	21,750 02 (f)
Construction Borings Limited			
Cost plus fee at daily professional rates—Soil tests at Wallace Hill	6,800 00	3,520 90	3,520 90
J. V. MacPherson			
Supply and installation of low pressure heating system ..	72,231 00	29,346 44	72,231 00 (f)
Hammond Plains			
Annapolis Valley Construction Limited			
Construction of mast bases and anchor blocks	51,871 50	37,496 25	51,871 50 (f)
Mardo Construction Limited			
Construction of receiving station	35,834 83	16,256 92	35,834 83 (f)
Loch Broom			
Cameron Contracting Limited			
Construction of 12 target rifle range	39,171 56	35,251 52	39,171 56 (f)
<i>New Brunswick</i>			
McGivney			
Diamond Construction Co., Ltd.			
Construction of 8 houses with services	60,308 00	6,750 80	60,308 00 (f)
Modern Construction Limited			
Construction of married quarters (10 units)	86,766 00	78,580 45	78,580 45
Moncton Plumbing and Supply Co., Ltd.			
Supply and installation of oil burning equipment	25,435 00	22,891 50	22,891 50
Moncton			
W. Roland McLaughlin			
Renovation of buildings 6, 7 and 9, Garrison Barracks ..	58,360 00	58,360 00	58,360 00 (f)
Moncton Plumbing and Supply Co., Ltd.			
Heating system, Garrison Barracks	58,047 00	2,902 25	58,047 00 (f)
Newcastle			
Kenney Construction Co. Ltd.			
Construction of two company armoury	320,102 25	24,705 00	24,705 00
Utopia			
C. W. Ritchie			
Supply and installation of heating system in 12 buildings	39,179 00	30,000 00	30,000 00
<i>Quebec</i>			
Bouchard			
John Colford Contracting Company Ltd.			
Replacement of overhead steam line by underground line	101,711 00	42,268 18	91,539 89
A. Deslauriers & Fils Limitée			
Fabrication and supply of 500 prefabricated huts, 165 end wall units and 100 assembly kits	3,554,941 20	604,246 72	604,246 72
Chicoutimi			
Jobbing Construction Co. Ltd.			
Construction of Quonset buildings	32,269 24	30,018 95	30,018 95
Drummondville			
John F. Wickenden Co. Ltd.			
Construction of armoury	284,254 00	59,346 45	59,346 45

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Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Quebec—Concluded</i>			
Longue Pointe			
Combustion Engineering Corporation Limited			
Supply and installation of 3 stokers, No. 25 Central Ordnance Depot	32,772 00	29,314 80	29,314 80
Charles Duranceau Ltée.			
Paving areas B, J and H	52,271 40	52,271 40	52,271 40 (f)
Lareau & Dupuis Limited			
Construction of dynamometer building	31,995 00	8,464 50	8,464 50
E. C. Scrivens & Co. Ltd.			
Supply and installation of ventilating system in building No. 10	47,895 00	39,631 91	39,631 91
Montreal			
Corinthian Construction Co. Ltd.			
Renovation of ex-Robert Mitchell Plant	223,420 00	193,158 00	193,158 00
Quebec			
Barott, Marshall, Montgomery & Merrett			
Cost plus fee of 5 per cent of actual cost for design and 2 per cent for supervision—Engineering services re barrack block	20,500 00	2,549 27	18,654 47
J. A. Y. Bouchard Inc.			
Rewiring and relighting, Grande Allee Armoury	67,270 00	30,248 70	30,248 70
Magloire Cauchon Ltée.			
Construction of central heating plant	307,331 72	59,891 05	59,891 05
Renovation of Mann Stores for use as men's mess	141,030 00	5,557 33	141,030 00 (f)
Frs. Jobin Inc.			
Construction of 18 vehicle garage	123,500 49	63,366 08	63,366 08
Construction of 100 man barrack block	240,250 48	210,014 51	215,864 51
St. Johns			
Newton Construction Co. Ltd.			
Construction of No. 1 barrack block and No. 1 other ranks mess	778,785 00	204,224 86	204,224 86
Williams Construction Co. Ltd.			
Construction of 20 houses	198,477 00	124,827 30	124,827 30
Ste. Therese, Rosemere County			
Jean Paquette			
Construction of 27 dwellings	260,450 00	79,497 87	79,497 87
Shawinigan Falls			
John F. Wickenden Co. Ltd.			
Construction of two company armoury	318,602 00	79,291 41	79,291 41
Sherbrooke			
Ross-Biron Electric Ltd.			
Rewiring and relighting, Belvedere Street Armoury	30,438 83	25,203 34	25,203 34
R. E. Stewart Construction Corporation			
Construction of tank hangar	33,570 00	29,830 00	29,830 00
Valcartier			
Beaudet et Fils			
Construction of two 40 vehicle garages	226,747 95	140,252 69	140,252 69
Community Enterprises Limited			
Construction of 61 houses	580,902 33	559,290 23	580,902 33 (f)
Construction of ground services, married quarters	39,099 55	29,611 57	37,144 57
M. H. N. Gruner & Co. Ltd.			
Supply and erection of 2 prefabricated warehouses	366,388 00	55,982 13	55,982 13
Union Quarries & Paving Ltd.			
Construction of roads, parking and parade areas	109,058 70	10,051 91	10,051 91
Victoriaville			
Williams Construction Co. Ltd.			
Exterior and interior alterations to R.C.A. Armoury (subject to adjustment)	35,735 00	8,774 60	35,735 00
Various			
A. F. Byers Construction Co. Ltd.			
Cost plus fixed fee of \$7,925—Repairs to trusses in 14 drill halls	140,000 00	53,847 75	53,847 75

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Ontario</i>			
<i>Barriefield</i>			
T. A. Andre & Sons Limited			
Construction of telecommunications and electrical building	477,027 60	345,220 21	345,220 21
Construction of 500 man mess	217,550 80	143,901 93	143,901 93
Construction of signal cipher tower	262,270 00	7,434 00	7,434 00
M. Barr Construction Limited			
Installation of water mains and storm sewer	102,189 50	12,074 94	12,074 94
Stanley G. Brookes Limited			
Construction of power distribution system, street lighting system, etc.	75,838 25	13,821 55	75,838 25 (f)
Construction of power distribution system, etc.	43,798 18	9,734 66	36,668 41
Holderoft Construction Co. Ltd.			
Installation of storm sewers	26,649 00	2,092 50	2,092 50
Construction of 12 inch water main loop	99,712 72	51,690 48	51,690 48
Supply and installation of 12 inch water main	62,260 48	55,764 44	55,764 44
John Inglis Co., Limited			
Supply and installation of 300 horse power boiler and auxiliary equipment, Vimy Barracks	28,575 75	28,575 75	28,575 75 (f)
J. D. Lee			
Cost plus fee of 3 per cent of actual cost of work designed—Engineering services re improvement of water supply, Vimy Barracks	19,000 00	14,356 88	14,356 88
Morrison, Hershfield, Millman & Huggins			
Cost plus fee of 3½ per cent of actual cost of work completed—Design and plan for signal cipher building (subject to adjustment)	9,306 45	9,306 45	9,306 45
E. Reynolds & Son			
Construction of 207 housing units	1,390,733 92	913,099 22	1,337,589 63
T. D. K. Rooney Construction			
Ground services (married quarters area)	32,669 09	29,101 49	32,669 09 (f)
Roads, driveways and ditches (married quarters area) ..	48,873 82	43,750 73	48,873 82 (f)
Supply and installation of 10 inch water main	35,025 52	3,861 02	35,025 52 (f)
Rosehall Nurseries Ltd.			
Landscaping of 42 lots	46,899 75	4,519 89	4,519 89
Landscaping of 52 lots and 8 court areas	50,850 75	23,426 86	29,137 81
Russell Construction Co. Limited			
Construction of 283 houses	1,350,876 62	376,165 42	1,350,876 62 (f)
Schuett Construction Ltd.			
Other ranks mess, R.C.E.M.E. School	193,639 25	26,452 18	190,853 60
F. T. Smith Construction Co. Ltd.			
Construction of 3 barrack blocks	628,314 36	286,341 08	286,341 08
T. L. Smith Construction Co. Limited			
Construction of 18 classroom school	547,474 16	346,314 64	543,127 12
A. Stroud Limited			
Piping and ancillary equipment	52,910 00	26,823 65	26,823 65
M. Sullivan & Son Limited			
Construction of central heating plant	176,446 82	69,133 28	69,133 28
Construction of 2 barrack blocks	1,141,407 16	766,632 52	766,632 52
<i>Camp Borden</i>			
Bennett & Pratt Limited			
Construction of 250 man barrack block	611,611 01	201,279 32	201,279 32
R. F. Booth Construction Ltd.			
Construction of 204 housing units	879,393 75	80,550 00	879,393 75 (f)
Construction of 100 housing units (Contract being completed by agreement with Central Mortgage and Housing Corporation)	653,922 12	322,748 08	653,922 12
Bruce W. Borgstrom			
Landscaping, etc., of 130 lots	55,437 54	36,873 62	36,873 62

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Ontario—Continued</i>			
Camp Borden—Concluded			
W. C. Brennan Paving Company Limited			
Grading and paving	79,390 40	45,914 66	45,914 66
Resurfacing of roads	252,841 69	85,949 18	85,949 18
Resurfacing of roads	86,976 00	21,603 62	21,603 62
Surfacing of roads and driveways (married quarters area)	43,581 52	34,798 94	34,798 94
Surfacing of roads and driveways (married quarters area)	26,701 53	21,675 54	21,675 54
Design Associates			
Design composite R.C.A.M.C. and R.C.D.C. School	27,000 00	3,660 80	3,660 80
Hill-Clark-Francis, Ltd.			
Construction of married quarters	2,056,063 52	27,888 52	2,056,063 52 (f)
Construction of 18 classroom school	573,661 41	384,879 02	537,145 28
Construction of barrack block No. 2 and mess No. 1	906,632 80	321,942 28	321,942 28
F. D. Howie Construction Limited			
Construction of other ranks mess, Building No. 2	203,449 60	89,028 76	89,028 76
King, Coons, Phelan & Porter			
Cost plus fee at daily professional rates—Engineering services re survey of camp	43,200 00	14,505 11	43,153 61
Cost plus fee at daily professional rates—Design of water and sewage facilities	8,000 00	2,227 50	2,227 50
W. B. Sullivan Construction Limited			
Construction of barrack block No. 3	664,970 45	134,128 13	134,128 13
Construction of barrack block No. 4	662,989 00	83,512 01	83,512 01
Thomas G. Wilcox			
Landscaping and installation of driveways (married quarters area)	65,919 45	43,549 70	59,507 51
Carleton Place			
Howard R. Davey			
Construction of standard small drill hall	88,769 73	73,696 46	73,696 46
Cobourg			
E. Leonard & Sons Ltd.			
Supply and installation of steam generator	232,788 00	35,442 00	35,442 00
H. J. McFarland Construction Company Limited			
Construction of central ordnance depot	819,306 59	107,814 25	107,814 25
C. C. Parker			
Cost plus fee—1½ per cent of actual cost of buildings Nos. 1 and 2 and of heating plant and 3 per cent of actual cost of ground services designed—Design warehouse and heating plant, contour survey and plan for ground services	156,000 00	103,728 55	103,728 55
Penvic Contracting Co. Ltd.			
Construction of railway siding	38,950 00	2,985 84	2,985 84
Ipperwash			
James Builders Supplies Limited			
Re-roofing 34 buildings	37,769 65	37,769 65	37,769 65 (f)
F. A. Stonehouse & Sons			
Paving roads	36,055 00	36,055 00	36,055 00 (f)
Kingston			
T. A. Andre & Sons Limited			
Alterations and additions to officers' mess	335,681 78	118,930 93	118,930 93
E. Morris Cox			
Cost plus fixed fee of \$4,600 and fee at daily professional rates for additional services—Engineering services incidental to alterations to officers' mess	6,200 00	5,147 20	5,147 20
Kingston & Salmon Limited			
Alterations to heating system	52,628 91	11,547 51	52,628 91 (f)

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Ontario—Continued</i>			
London			
Bryers Construction Company			
Construction of 125 housing units	864,561 00	363,698 00	363,698 00
Sid Jones Construction Co. Ltd.			
Insulation, heating and ablution facilities, building 8, No. 27 Central Ordnance Depot	59,077 00	35,976 89	59,077 00 (f)
Construction of engine run-in and test building	29,246 00	12,996 68	29,246 00 (f)
McKay-Cocker Construction Limited			
Construction of barrack block No. 1	630,752 86	158,435 85	158,435 85
W. A. Moffatt Company			
Re-roofing 9 buildings, No. 27 Central Ordnance Depot ..	33,836 00	33,836 00	33,836 00 (f)
Long Branch			
Pigott Construction Company Limited			
Construction of warehouse	593,797 20	535,415 02	535,415 02
Meaford			
Disher Steel Construction Co., Limited			
Construction of 40 vehicle garage and tank hangar	94,660 00	70,284 67	94,660 00 (f)
James Kemp Construction			
Construction of concrete floor for 40 vehicle garage	28,507 00	17,553 02	17,553 02
King, Coons, Phelan & Porter			
Cost plus fee of 3½ per cent of actual cost of construc- tion—Engineering services re design of water supply ..	25,000 00	16,079 56	16,079 56
Midland			
Nap. Beauchamp Construction Company			
Construction of armoury	248,025 52	63,755 55	63,755 55
Oakville			
R. A. Fisher			
Cost plus fee of 3½ per cent of actual cost of construc- tion—Design extension to Headquarters Building	9,000 00	1,872 29	1,872 29
S. McNally & Sons Limited			
Construction of "H" hut, Ortona Barracks	50,878 88	31,557 54	50,878 88 (f)
Orleans			
Chas. Warnock & Co., Ltd.			
Cost plus fee at daily professional rates—Engineering services re vehicle establishment development	28,000 00	20,395 38	20,395 38
Ottawa			
Dibblee Construction Co. Ltd.			
Paving compound, No. 26 Central Ordnance Depot	57,326 34	10,510 13	10,510 13
Edge Limited			
Installation of sprinkler system, No. 26 Central Ordnance Depot	156,729 00	136,199 76	136,199 76
Alex I. Garvock			
Cost plus fixed fee of \$1,900—Repairs to roof and replace- ment of firewall and beams between areas A and B, No. 26 Central Ordnance Depot	54,300 00	36,890 00	36,890 00
J. C. Robinson & Sons Ltd.			
Supply and installation of air conditioning in offices, No. 26 Central Ordnance Depot	25,185 00	17,042 61	17,042 61
Owen Sound			
Ball Brothers Limited			
Construction of two company armoury	293,309 50	54,740 11	54,740 11
Petawawa			
W. E. Baker			
Landscaping and construction of sidewalks (married quarters area)	54,839 23	32,870 91	41,841 21
Landscaping of 90 lots	53,425 71	32,855 14	32,855 14
Beauchemin and Hurter			
Cost plus fee at daily professional rates for survey and 3½ per cent of actual cost of water treatment plant and trunk main for design—Engineering services re survey of proposed army camp and design of water treatment plant and trunk main	244,500 00	132,273 93	132,273 93

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Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Ontario—Concluded</i>			
<i>Petawawa—Concluded</i>			
H. J. McFarland Construction Company Limited			
Construction of roads, etc. (married quarters area)	105,680 60	82,716 39	105,680 60 (f)
McLaughlin Brothers Contractors Limited			
Installation of water intake pipe	36,850 00	28,190 25	28,190 25
M. Sullivan & Son Limited			
Construction of 250 housing units	1,343,917 63	37,500 00	1,343,917 63 (f)
Construction of 18 classroom school	543,813 48	217,868 11	543,813 48 (f)
Construction of 44 houses	327,226 98	21,298 98	327,226 98 (f)
Construction of central heating plant	177,116 09	61,998 21	61,998 21
Construction of 40 vehicle garage and tank hangar	147,974 00	26,481 60	26,481 60
Supply and installation of sewer and water lines	32,512 00	30,886 40	30,886 40
Construction of two barrack blocks and mess hall	1,552,567 88	1,096,392 20	1,096,392 20
Construction of 40 vehicle garage	128,859 00	107,870 77	128,859 00 (f)
Construction of mess No. 2	238,943 00	55,063 80	55,063 80
Construction of permanent two company barrack block ..	377,713 00	264,895 20	339,941 70
<i>Pictou</i>			
T. A. Andre & Sons Limited			
Construction of 6 classroom school	159,424 32	28,525 67	159,424 32 (f)
Stanley G. Brookes Limited			
Installation of power distribution system, street lighting, etc. (married quarters area)	44,570 63	6,616 95	44,570 63 (f)
Canadian Comstock Company Limited			
Installation of electrical distribution system and street lighting	65,327 56	9,598 43	9,598 43
Holderoft Construction Co. Ltd.			
Supply and installation of water supply and sewage system	87,454 20	39,632 10	39,632 10
Kingston & Salmon Limited			
Construction of extension to central heating plant, Royal Canadian School of Artillery	117,276 77	74,494 51	117,276 77 (f)
H. J. McFarland Construction Company Limited			
Construction of barrack blocks 1 and 2 and other ranks mess	1,233,450 00	142,651 44	142,651 44
Interior repairs to armouries	102,269 00	85,659 15	85,659 15
Rosehall Nurseries Ltd.			
Landscaping of 93 lots	39,252 65	28,408 37	28,408 37
<i>St. Catharines</i>			
E. S. Fox Plumbing and Heating Ltd.			
Supply and installation of heating system in armoury ...	28,317 00	22,936 77	22,936 77
<i>Sault Ste. Marie</i>			
Marani & Morris			
Cost plus fee of 2 per cent on first \$500,000 cost and 1½ per cent on next \$500,000 cost—Engineering services re armoury	43,400 00	16,619 44	39,094 09
Pigott Construction Company Limited			
Construction of armoury	1,184,962 99	408,183 41	1,029,830 89
<i>Various</i>			
McGinnis & O'Connor Limited			
Resurfacing roads, Barriefield and Kingston.....	75,808 75	56,507 58	56,507 58
<i>Manitoba</i>			
<i>Churchill</i>			
Cotter Bros. Ltd.			
Cost plus fixed fee of \$25,965—Installation of plumbing and heating, various buildings	595,247 00	117,534 11	571,128 69
The Foundation Company of Canada, Ltd.			
Cost plus fixed fee of \$21,950—Construction of Rawin- sonde Tower and hydrogen generator buildings. (Total value of contract including portions of Services other than Army, \$755,000)	80,000 00	13,928 23	13,928 23

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Manitoba—Continued</i>			
<i>Churchill—Concluded</i>			
Cost plus fee of 5 per cent of estimated cost of buildings —Engineering services re design of water treatment plant	15,534 00	7,043 10	13,980 60
Cost plus fixed fee of \$103,426 for engineering services and \$93,259 for construction—Provision of engineering services and construction of several buildings	3,288,994 00	400,687 69	2,982,477 15
Cost plus fixed fee of \$158,641—Construction of 14 married quarters (56 units), 148 married quarters and school, and supply and installation of 2 heating boilers	7,296,056 00	3,295,922 07	5,479,368 37
Cost plus fee of 5 per cent of actual cost of construction— Engineering services re commissary store building	8,204 00	6,153 00	6,153 00
Cost plus fee of 5 per cent of actual cost of construction— Architectural services re school	28,750 00	20,562 50	20,562 50
Cost plus fixed fee of \$29,819—Engineering and archi- tectural services re heating plant and utilities dis- tribution	52,606 00	39,454 50	39,454 50
Cost plus fixed fee of \$40,371—Engineering services re 14 married quarters	40,371 00	16,003 00	40,371 00 (f)
Cost plus fee of 5 per cent of estimated cost of construc- tion—Design of dual chapel	7,765 00	2,200 00	7,765 00 (f)
Cost plus fixed fee of \$1,280 on laundry building and 5 per cent on other sections of contract—Engineering services incidental to design of Rawinsonde Tower, survey of existing water supply with recommendations, plans and specifications re adequate supplies and storage, and plans and specifications for laundry building	43,230 00	1,280 00	1,280 00
Cost plus fee of 5 per cent of actual cost of construction— Engineering services re signals operation centre building	7,035 00	3,285 00	7,035 00 (f)
Cost plus fixed fee of \$600—Repairs to building D-10 ..	20,596 50	830 94	20,596 50 (f)
Kummen-Shipman Electric Ltd. Cost plus fixed fee of \$28,000—Supply and installation of complete power distribution system	589,883 00	102,898 59	447,820 45
A. G. Larson Cost plus fee at daily professional rates—Employment of survey party to produce information as directed by Engineering Officer, Churchill	5,500 00	5,486 61	5,486 61
Partridge-Halliday Ltd. Cost plus fixed fee of \$24,605—Supply and installation of utilities, distribution mains, plumbing and heating	519,239 07	7,231 71	519,239 07 (f)
Western Asbestos Co. Ltd. Supply and installation of tile flooring in various buildings	92,861 00	23,491 49	92,861 00 (f)
Installation of asbestos shingles, various buildings	43,229 25	8,900 50	43,229 25 (f)
<i>Rivers</i>			
J. E. Chatten Landscaping of sites for 100 house sites (Army portion of contract)	15,842 55	1,988 41	1,988 41
Shoquist Construction Limited Construction of 100 dwellings (Army portion of contract)	185,059 33	31,518 18	184,682 34
<i>Shilo</i>			
Bird Construction Co., Ltd. Rental of equipment for grading, etc., (married quarters area)	30,250 00	27,145 77	27,145 77
Rental of equipment for rough grading, etc., (married quarters area)	29,750 00	26,775 42	26,775 42
Construction of 300 housing units	1,182,968 28	98,081 13	1,182,968 28 (f)
Construction of Stage IV School	530,678 39	118,658 38	530,678 39 (f)
Construction of 40 vehicle garage	151,979 02	115,614 11	143,105 17
Construction of barrack blocks 1 and 2 and messes 1 and 2	1,754,031 88	1,236,637 71	1,340,923 54
Construction of central heating plant	161,760 45	50,987 83	50,987 83
Construction of barrack blocks 3 and 4	1,143,972 80	161,922 91	161,922 91

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Manitoba—Concluded</i>			
<i>Shilo—Concluded</i>			
Claydon Co., Ltd.			
Construction of 40 vehicle garage	134,205 00	96,889 85	96,889 85
J. H. From			
Landscaping of frontal areas, 300 houses	59,000 00	4,950 00	4,950 00
Kummen-Shipman Electric Ltd.			
Installation of electrical distribution system, barrack blocks 1 to 4	39,485 00	31,489 25	31,489 25
The MacDonald Bros. Sheet Metal & Roofing Co. Ltd.			
Re-roofing builtup roofs of 5 buildings	35,990 00	10,800 00	10,800 00
Manitoba Power Commission			
Supply and installation of 33,000 volt feeder line	68,900 00	19,349 16	19,349 16
Supply and installation of electrical power distribution system	81,335 05	34,353 06	81,335 05 (f)
Electrical power distribution to 300 houses	86,611 03	25,247 96	71,886 30
Maple Leaf Construction Ltd.			
Surfacing of roads, driveways and walks (married quarters area)	213,989 20	28,131 54	28,131 54
Mid-West Engineering Co., Ltd.			
Installation of ground services (married quarters area)...	119,628 39	5,981 42	119,628 39 (f)
Universal Construction Co. Limited			
Gravelling of roadways and driveways and construction of asphalt walks	78,596 63	11,543 61	78,596 63 (f)
Western Asbestos Co. Ltd.			
Re-roofing buildings	57,202 40	40,152 80	57,202 40 (f)
<i>Winnipeg</i>			
Claydon Co., Ltd.			
Construction of 178 houses	1,523,338 18	279,401 90	279,401 90
Power Plant Contractors Limited			
Supply and installation of oil burning system	111,053 03	111,053 03	111,053 03 (f)
Simmons Construction Company			
Construction of parade square	26,496 35	17,722 74	17,722 74
<i>Saskatchewan</i>			
<i>Dundurn</i>			
Shoquist Construction Limited			
Construction of 6 housing units	66,445 00	55,973 68	60,685 00
<i>Regina</i>			
Harvey Lunam Construction Co. and Blondin Roofing Co.			
Repairs to roof, No. 16 Regional Ordnance Depot, Depart- ment of National Defence Building	73,218 00	53,031 33	73,218 00 (f)
<i>Swift Current</i>			
MacWilliam Construction Company			
Construction of two company armoury	285,120 04	60,264 74	60,264 74
<i>Alberta</i>			
<i>Calgary</i>			
Bennett & White (Calgary) Ltd.			
Construction of barrack block No. 1 and mess No. 1, Currie Barracks	777,017 25	430,331 71	430,331 71
Bird Construction Co. Ltd.			
Construction of 250 housing units	841,891 73	67,140 11	810,383 42
Construction of Stage IV School	572,592 70	351,961 91	451,039 25
Construction of 250-man barrack block, Currie Barracks ..	506,330 22	241,398 63	417,696 73
Burns & Dutton Concrete & Construction Co. Ltd.			
Construction of concrete roads	32,412 50	3,402 00	3,402 00
Canadian Western Natural Gas Company Limited			
Installation of sewer and water services, married quarters	41,987 00	2,468 86	41,987 00 (f)
City of Calgary			
Installation of sewer and water services, married quarters	188,726 80	147,181 52	162,409 64
Hume & Rumble Limited			
Installation of electrical distribution system and street lighting	41,065 60	15,283 59	41,065 60 (f)

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Alberta—Continued</i>			
<i>Calgary—Concluded</i>			
Main & Rensaa			
Services as consultant re permanent barrack blocks, Currie Barracks (Amends reporting in Public Accounts, 1950-51)	35,000 00	3,307 55	33,500 53
Shoquist Construction (Western) Limited			
Construction of 108 housing units	838,454 50	157,203 06	157,203 06
Construction of 103 housing units	788,147 89	387,578 20	720,032 16
Construction of barrack block No. 3	566,078 00	127,977 45	127,977 45
Timbersteel Structures Limited			
Construction of prefabricated 40 vehicle garage	118,465 50	57,457 34	57,457 34
Western Excavating Co.			
Landscaping of married quarters area, Currie Barracks....	27,796 71	11,328 32	27,796 71 (f)
<i>Edmonton</i>			
Burns & Dutton Concrete & Construction Co. Ltd.			
Construction of tape relay system centre	90,280 50	74,441 95	74,441 95
Construction of R.C.O.C. standard warehouse	1,710,933 90	713,463 93	713,463 93
Construction of R.C.E.M.E. workshop	357,451 00	179,631 81	179,631 81
Engineering & Construction Services Ltd.			
Cost plus fixed fee of \$750 for modification of plans and fee at daily professional rates for supervision—Modifica- tions and supervision of foundations of R.C.O.C. warehouse	15,750 00	8,518 80	8,518 80
Hume & Rumble Limited			
Construction of 13.2 KV feeder line sub-station	43,795 00	29,685 17	29,685 17
Installation of electrical distribution system, street lighting, fire alarm, etc. (married quarters area)	40,470 00	25,726 37	32,473 27
Rule, Wynn & Rule			
Cost plus fee of 3 per cent of actual cost of construction— Design and specifications for 2 garages	16,000 00	13,604 70	13,604 70
Shoquist-Wickland Construction Ltd.			
Construction of 136 housing units	950,422 82	406,526 17	860,224 21
Construction of 88 housing units	689,458 60	190,080 81	190,080 81
Sparling-Davis Company Limited			
Construction and completion of new Army Headquarters Area, Namao Park	387,245 80	87,025 03	87,025 03
Installation of sewer and water services, roads and walks (married quarters area)	144,260 74	76,322 49	96,038 17
C. H. Whitman Limited			
Construction of central heating plant for ordnance depot..	135,336 50	38,668 39	38,668 39
<i>Olds</i>			
Poole Construction Co., Ltd.			
Construction of small drill hall	113,281 70	75,004 30	75,004 30
<i>Strathmore</i>			
Hurst Construction Co. Ltd.			
Construction of small drill hall	117,639 45	70,338 90	70,338 90
<i>Wainwright</i>			
Baynes-Manning Limited			
Construction of two 25 target rifle ranges	173,305 00	93,102 30	93,102 30
Supply and construction of water treatment and storage plant	1,090,434 00	52,490 59	52,490 59
Construction and development of water supply	304,042 75	113,722 97	113,722 97
Don Chennels			
Paving roads and parade square	121,144 00	77,371 64	77,371 64
Disher Steel Construction Co. Ltd.			
Construction of 40 vehicle garage	98,105 00	80,379 55	98,105 00 (f)
Construction of 8 prefabricated buildings	1,098,660 00	762,459 75	762,459 75
International Water Supply Ltd.			
Drilling 2 wells	43,540 00	25,854 50	25,854 50
Mix & Osmack Construction Co.			
Construction of roads (rental of two crawler tractors with operators)	51,678 00	50,443 20	50,443 20

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Alberta—Concluded</i>			
Wainwright—Concluded			
Mix Brothers Construction Company Limited			
Construction of roads (42,000 cubic yards of clay fill delivered and spread)	62,580 00	61,325 47	61,325 47
Northern Asbestos & Building Supplies Ltd.			
Construction of R.C.A.S.C. supply depot	113,272 60	102,472 60	113,272 60 (f)
Northwestern Utilities, Ltd.			
Supply and installation of gas distribution system	50,907 90	43,097 50	43,097 50
Contribution towards cost of installation, production and transmission facilities to supply natural gas service	300,000 00	300,000 00	300,000 00 (f)
Peterson Electrical Construction Co. Ltd.			
Installation of electrical system	62,762 74	56,403 33	56,403 33
Ripley and Associates			
Engineering services re design for water supply system ..	141,500 00	117,455 39	126,245 39
Sparling-Davis Company Limited			
Construction of water distribution system	254,057 50	203,658 66	203,658 66
W. C. Wells Construction Co. Ltd.			
Construction of flame fuel mixing plant	27,504 00	5,590 89	5,590 89
Construction of 2 gymnasiums	280,500 00	35,793 90	35,793 90
Construction of 280 man barrack block	168,181 00	144,078 19	144,078 19
Construction of semi-permanent 228 man barrack block ..	504,539 00	210,210 88	210,210 88
Supply and construction of 25 buildings	2,179,541 51	1,905,853 08	1,905,853 08
Construction of bowling alleys	54,884 00	9,458 94	9,458 94
Construction of 16 Quonset huts	825,289 26	707,560 21	707,560 21
Western Aggregates Ltd.			
Construction of roads (42,000 cubic yards of gravel delivered and spread)	86,100 00	84,078 66	84,078 66
<i>British Columbia</i>			
Boundary Bay			
Biltmore Construction Limited			
Construction of 35 permanent married quarters	310,072 00	95,954 00	95,954 00
Christian & Allen			
Landscaping of 35 lots (married quarters area)	25,127 24	22,177 12	22,177 12
Installation of water distribution and sewage systems and ground services (married quarters area)	42,834 65	13,820 23	13,820 23
G. W. Ledingham Co. Ltd.			
Installation of water and sewage systems	30,239 72	1,511 98	30,239 72 (f)
Vancouver Associated Contractors Limited			
Construction of 35 housing units	296,468 37	20,164 98	296,468 37 (f)
Chilliwack			
Bennett & White Construction Co. Ltd.			
Construction of 250 man barrack block	493,973 42	316,581 10	400,840 90
Construction of 500 man mess	189,178 00	123,211 58	169,945 20
Construction of barrack block No. 2	427,149 00	251,646 45	258,165 60
Construction of trades training building	468,225 20	221,080 01	221,080 01
Construction of 55 housing units	432,293 05	207,607 04	432,293 05 (f)
Christian & Allen			
Installation of sewer and water services (married quarters area)	101,529 78	5,076 49	96,453 29
Iain R. Morrison			
Cost plus fee of 3-6 per cent of total cost of building—Engineering plans, specifications, etc., re permanent barracks	21,500 00		15,897 63
Mutual Construction Co. Ltd.			
Construction of assault boat storage building	27,990 00	25,791 20	25,791 20
Vancouver Associated Contractors Limited			
Construction of central heating plant building	153,091 44	58,805 03	58,805 03
Williams & Carrothers Limited			
Paving streets and driveways (married quarters area) ..	33,340 20	33,290 37	33,290 37
Dawson Creek			
Marwell Construction Co. Ltd.			
Construction of 22 housing units	264,878 51	202,523 45	251 717 17

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>British Columbia—Concluded</i>			
Esquimalt			
Copley Bros.			
Installation of sewer and water services (married quarters area)	33,732 70	1,686 64	33,732 70 (f)
Farmer Construction Limited			
Construction of 15 housing units	129,610 85	51,016 70	129,610 85 (f)
Construction of 26 married quarters	241,635 55	52,077 91	52,077 91
Victoria Housing Limited			
Construction of 75 housing units	506,900 81	11,250 00	506,900 81 (f)
Williams & Carrothers Limited			
Grading and paving (married quarters site)	26,430 28	4,224 68	25,108 77
Fort Nelson			
International Water Supply Ltd.			
Cost plus fixed fee of \$10 daily for machinery—Construction of well	27,500 00	24,372 74	24,372 74
Marwell Construction Co. Ltd.			
Construction of sewer and water system	424,312 73	4,115 11	4,115 11
Construction of R.C.E.M.E. workshop	818,466 00	55,848 10	55,848 10
Construction of central heating plant	438,304 00	14,541 97	14,541 97
Construction of power plant building	84,644 00	4,359 02	4,359 02
Construction of warrant officers' and sergeants' mess and quarters	270,735 00	12,854 49	12,854 49
Ripley and Associates			
Cost plus fee at daily professional rates—Consultant services re water and sewage facilities	13,250 00	9,499 24	9,499 24
Port Coquitlam			
Campbell-Bennett Limited			
Clearing 40 acres of land	37,600 00	26,936 00	26,936 00
Swan, Rhodes and Wooster			
Cost plus fee at daily professional rates for preliminary work and 3 per cent of actual cost of construction work designed—Soil tests and contour surveys, layout and design of water, power and sewage systems	50,000 00	19,121 79	19,121 79
Salmon Arm			
Kenyon & Co. Ltd.			
Construction of small drill hall	100,466 81	93,324 96	93,324 96
Trail			
Bennett & White Construction Co. Ltd.			
Construction of standard medium drill hall	331,397 00	40,545 00	40,545 00
Victoria			
Farmer Construction Limited			
Construction of radio maintenance and storage building ..	178,363 23	46,618 15	46,618 15
G. H. Wheaton			
Construction of 150 man barracks block and 500 man mess hall	663,998 62	187,399 46	187,399 46
Supply and installation of water mains, Work Point Barracks	32,095 70	5,709 78	5,709 78
<i>Yukon Territory</i>			
Dawson			
Poole Construction Co., Ltd.			
Cost plus fixed fee of \$3,480—Supply and erection of 2 packaged units (houses)	68,853 70	528 91	68,853 70 (f)
Snag			
Poole Construction Co., Ltd.			
Cost plus fixed fee of \$8,442—Supply and erection of 6 packaged units (houses)	142,763 69	2,643 93	142,763 69 (f)

DEPARTMENT OF NATIONAL DEFENCE

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Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Yukon Territory—Concluded</i>			
Whitehorse			
Canadian Fairbanks-Morse Co. Ltd.			
Cost plus fee at daily professional rates—Engineering and supervising re dismantling of diesel generating units ..	7,500 00	3,413 20	3,413 20
Supply of 3 diesel units for power plant	186,454 00	175,294 51	175,294 51
Main, Rensaa & Minsos			
Cost plus fixed fee of \$5,580 on utilities and 2 per cent of actual cost re design and supervision of construction of buildings—Engineering and architectural services re proposed development	35,931 58	2,329 31	35,931 58 (f)
Marwell Construction Co. Ltd.			
Construction of 44 houses	1,080,002 60	124,848 88	124,848 88
Construction of 100 housing units	1,352,730 34	782,236 22	1,244,046 92
Construction of 500 man mess	363,983 86	216,537 25	216,537 25
Construction of central heating plant	419,881 70	9,961 02	9,961 02
Construction of 166 man barracks	620,243 86	488,591 83	575,539 83
Northern Construction Company and J. W. Stewart Limited			
Construction of diesel power plant (Amends reporting in Public Accounts 1950-51)	355,121 11	205,811 61	355,121 11 (f)
Poole Construction Co., Ltd.			
Cost plus fixed fee of \$21,500—Supply and erection of 30 prefabricated houses	701,400 00		621,478 75
Government of the Yukon Territory			
Army share of construction cost of school	133,773 00	133,773 00	133,773 00 (f)
<i>General</i>			
Various			
Barott, Marshall, Montgomery & Merrett			
Cost plus fee of 4 per cent of actual cost—Architectural services re permanent other ranks quarters	7,000 00	6,116 53	6,116 53
H. K. Black			
Cost plus fee of 3½ per cent of actual cost of first detention barrack completed—Architectural services re design of 100 and 200 cell detention barracks	23,000 00	5,389 56	5,389 56
Crane, Ltd.			
Supply 10 sets of plumbing equipment (4 sets to Petawawa, Ont. and 6 sets to Chilliwack, B.C.)	36,744 57	35,098 60	35,098 60
Eastern Electrical Supply Co.			
Supply 2,000 sets of electrical equipment (1,600 sets to Petawawa, Ont. and 400 sets to Wainwright, Alta.)	336,855 50	288,011 45	288,011 45
Eastern Woodworkers Ltd.			
Fabrication and supply of 500 prefabricated huts, 165 end wall units and 100 assembly kits (For storage at Debert Military Camp)	4,342,718 00	305,707 87	305,707 87
Fabrication and supply of 71 prefabricated huts, 70 hut ends and 14 assembly units (1 hut to Defence Research Board, Ottawa, balance for storage at Willow Park, Halifax)	572,900 20	572,687 45	572,687 45
Green, Blankstein, Russel & Associates			
Cost plus fee of 3½ per cent of actual cost of first officers' mess (corps school) and first officers' quarters completed and 3 per cent of actual cost of first officers' quarters (regimental) and first sergeants' quarters completed—Design of standard mess and quarters	28,000 00	422 80	422 80
Cost plus fee of 3½ per cent of actual cost of first of each type of building completed—Design and preparation of plans for standard lecture hall, small drill hall, and medium drill hall	14,500 00	372 25	372 25
R. M. Hardy and C. F. Ripley			
Cost plus fee at daily professional rates—Investigations and reports on soil problems	20,000 00	17,098 74	17,098 74

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>General—Concluded</i>			
<i>Various—Concluded</i>			
H. W. Lea			
Architectural and engineering services covering complete plans for camp buildings	128,938 00		118,850 00
North American Buildings Ltd.			
Fabrication and supply of 140 prefabricated huts, 140 end wall units and 28 assembly kits (1 hut and 1 kit to Chilliwack, B.C., balance for storage at Carpiquet Barracks, Winnipeg)	1,177,555 22	788,638 86	788,638 86
Fred H. MacDonald			
Cost plus fee of 3½ per cent of actual cost of the first larger building constructed—Standard design for R.C.E. workshop and stores	15,000 00	11,273 29	11,273 29
Moody and Moore			
Cost plus fee of 3½ per cent of cost of first building erected—Plans and specifications re R.C.A.S.C. supply depot	21,016 00	16,221 38	16,221 38
C. C. Parker			
Cost plus fixed fee of \$3,313.75 and percentage fees at various rates—Architectural and engineering services re standard warehouse	141,397 40	90,618 40	126,618 40
Pennock Engineering			
Cost plus percentage fees at various rates—Engineering services re standard heating plant	14,650 00	12,400 00	12,400 00
The Rankin Co. Ltd.			
Cost plus fee at daily professional rates—Engineering services, soil tests and preparation of contour plans ...	13,000 00	10,081 39	10,081 39
Rule, Wynn & Rule			
Cost plus fee of 3 per cent of actual cost of 1 unit—Design and preparation of plans for central ordnance ammunition magazine	7,400 00	5,098 47	5,098 47
Safir Engineering Consultants Limited			
Cost plus fee of 5 per cent of actual cost of construction of building—Engineering services re design of standard R.C.E.M.E. workshop	10,000 00	9,000 00	9,000 00
Shoquist Construction Limited			
Fabrication and supply of 300 prefabricated huts, 99 end wall units and 60 assembly kits (For storage at Namao Park, Edmonton)	2,318,620 17	183,847 16	183,847 16
Stran Steel of Canada Ltd.			
Fabrication and supply of 200 Quonset type prefabricated steel buildings and erection of 3 units at Petawawa, Ont. and 3 units at Wainwright, Alta.	1,307,695 46	359,553 86	1,307,695 46 (f)
Gratton D. Thompson			
Cost plus fee of 3½ per cent of actual cost of first building—Engineering services re design of standard 40-50 vehicle garage	11,677 71	11,677 71	11,677 71 (f)
The Tower Company Ltd.			
Fabrication and supply of 250 prefabricated huts, 83 end wall units and 50 assembly kits (Delivery—150 huts to Bouchard, Que. and 100 to Petawawa, Ont.)	2,157,963 79	172,796 83	172,796 83
United Trailer Co. Ltd.			
Fabrication and supply of 450 prefabricated huts, 149 end wall units and 90 assembly kits (Delivery—350 huts to Camp Borden, Ont., and 100 to Sarcee Camp, Alta.) .	3,952,444 00	315,410 75	315,410 75
NAVAL SERVICES			
<i>Newfoundland</i>			
<i>St. John's</i>			
The Rankin Company Ltd.			
Cost plus fee of 3½ per cent of actual cost for plans and 1½ per cent for supervision of construction—Engineering services re design of defence installation and control station	100,000 00	60,549 25	60,549 25

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Nova Scotia</i>			
Albro Lake			
Municipal Spraying & Contracting Limited			
Installation of water and sewer system and grading of streets and drives (married quarters area)	61,205 82	3,176 35	61,205 82 (f)
Bedford Basin			
Fundy Construction Co., Ltd.			
Construction of heat distribution and converter station ..	344,077 71	259,144 67	259,144 67
Eric Whebbby			
Supply and erection of 6 steel frame buildings	43,975 00	43,975 00	43,975 00 (f)
Dartmouth (H.M.C.S. <i>Shearwater</i>)			
Acadia Construction Company Limited			
Construction of flying control tower	203,915 02	156,339 98	156,339 98
Construction of boiler house and tunnels for central heating plant	720,153 03	617,695 49	617,695 49
Construction of Stage II School	233,622 60	97,585 01	208,715 26
Babcock-Wilcox & Goldie-McCulloch Limited			
Construction of steam generating plant	296,747 89	191,474 94	191,474 94
Byrant Electric Co., Ltd.			
Installation of electrical system at central heating plant ..	78,447 68	51,723 16	51,723 16
Canadian Comstock Company Limited			
Erection of steam distribution system	352,886 00	267,382 13	267,382 13
E. G. M. Cape and Company			
Construction of permanent fireproof barracks	2,684,098 97	548,923 27	1,071,144 75
Eastern Woodworkers Ltd.			
Construction of 100 married quarters	875,328 18	643,742 31	643,742 31
Fetherstonhaugh, Durnford, Bolton & Chadwick			
Design and engineering services for construction of barracks	144,500 00	62,874 20	112,874 20
The Rankin Company Ltd.			
Cost plus fee of 2½ per cent of actual cost of construction—			
Engineering services covering preliminary investigations and supervision of construction of central heating plant	90,000 00	22,677 96	90,000 00 (f)
Trynor Construction Co., Ltd.			
Construction of street (married quarters area)	111,454 26	64,246 30	105,881 55
United Steel Corp., Limited			
Installation of coal handling equipment, central heating plant	102,698 00	50,594 96	50,594 96
Deepbrook (H.M.C.S. <i>Cornwallis</i>)			
Annapolis Valley Construction Limited			
Reconstruction of building	412,916 76	335,429 01	335,429 01
Fowler's Paving Ltd.			
Installation of water and sewer system (married quarters area)	91,774 05	4,849 47	91,774 05 (f)
Herman MacDonald Construction Co., Ltd.			
Construction of married quarters	253,229 46	158,313 77	158,313 77
Construction of services re married quarters	43,927 35	32,633 36	32,633 36
Rosehall Nurseries Ltd.			
Landscaping of 110 lots	62,514 71	33,968 47	62,514 71 (f)
Joseph S. Surette			
Re-decking of jetty	46,304 65	46,304 65	46,304 65 (f)
Walker & Hall, Ltd.			
Repairs to wharf	29,950 71	7,329 80	29,950 71 (f)
Halifax			
E. G. M. Cape and Company			
Construction of barrack building, H.M.C.S. <i>Stadacona</i> ..	1,850,475 51	548,923 27	1,850,276 41
Duffus and Romans			
Cost plus fee of 3½ per cent of actual cost of construction—Preparation of plans and specifications for gunnery range	15,000 00	8,800 39	8,800 39

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Nova Scotia—Concluded</i>			
<i>Halifax—Concluded</i>			
Fetherstonhaugh, Durnford, Bolton & Chadwick			
Cost plus fee of 5 per cent for design and complete supervision—Design and complete plans and specifications for maritime warfare school	25,000 00	9,000 00	9,000 00
Cost plus fee of 3½ per cent of actual cost for design and 1 per cent for supervision—Design of new naval barracks, H.M.C.S. <i>Stadacona</i> (amends reporting in Public Accounts, 1950-51)	104,530 85	27,763 82	102,263 82
Architectural services re design and preparation of plans for officers' quarters building	40,000 00	36,000 00	36,000 00
Foundation Maritime, Ltd.			
Construction of deep water jetty and storage area, seaward defence site	1,925,190 20	285,939 49	285,939 49.
C. A. Fowler and Company			
Cost plus fee of 3½ per cent of actual cost of construction—Design, plans and shop drawings for gun mounting store and torpedo building	36,000 00	22,877 34	22,877 34
McNamara Construction Co., Ltd.			
Preparation and filling bunded area, seaward defence site	317,423 52	317,423 52	317,423 52 (f)
J. P. Porter Co., Ltd.			
Dredging and removing rock, seaward defence site	631,296 11	599,936 69	599,936 69
The Rankin Company Ltd.			
Cost plus fee of 3½ per cent of actual cost of construction—Engineering services preparatory to construction of seaward defence site	155,000 00	128,301 77	155,000 00 (f)
Rodney Contractors Ltd.			
Construction of building extension for seaward defence control station	36,012 00	32,320 80	32,320 80
<i>Tufts Cove</i>			
Brookfield Construction Co. Ltd.			
Cost plus 3 per cent of actual cost of construction—Construction of 521 apartment suites, etc. (subject to adjustment)	4,920,591 84	3,752,126 59	4,920,591 84
Jacques Price			
Design for installation of water and sewer services, etc. ..	27,358 01	2,491 72	27,358 01 (f)
Trynor Construction Co., Ltd.			
Excavation and rough grading (married quarters area) ..	39,996 25	29,981 16	29,981 16
Erection of 20,800 imperial gallon tank and construction of road and pipe line from project to tank	71,610 00	7,161 00	71,610 00 (f)
Installation of water and sewer system (married quarters area)	148,061 42	7,403 07	148,061 42 (f)
Wiggs, Walford, Frost & Lindsay			
Engineering services incidental to design of heating installation	31,560 62	5,784 49	27,960 62
<i>New Brunswick</i>			
<i>Coverdale</i>			
Eastern Woodworkers Ltd.			
Construction of 24 housing units and services	166,397 70	166,397 70	166,397 70 (f)
Construction of water and sewer services	36,687 04	22,571 97	34,852 69
<i>Renous</i>			
Kenny Construction Co., Ltd.			
Construction of buildings at R.C.N. armament depot ...	372,000 00	137,874 23	137,874 23
Wiggs, Walford, Frost & Lindsay			
Cost plus fee of 3½ per cent of actual cost of construction—Design and preparation of plans for additional magazine and building	15,982 35	14,376 23	14,376 23

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Quebec</i>			
Montreal			
P. C. Amos			
Engineering services re design of central storage ware- house	114,000 00	91,000 00	103,600 00
J. H. Dupuis, Ltd.			
Repairs and alterations to H.M.C.S. <i>Donnacona</i>	141,012 93	22,535 13	141,012 93 (f)
Quebec			
Frs. Jobin Inc.			
Cost plus fixed fee of \$12,000—Alterations to R.C.N. training school	225,000 00	223,403 09	223,403 09
Ville la Salle			
Connolly and Twizell			
Supply and installation of central heating plant at naval supply centre	430,929 00	5,003 54	5,003 54
Louis Donolo Inc.			
Construction of naval stores building and central heating plant	4,049,669 13	1,526,287 96	1,526,287 96
Pentagon Construction Co. Ltd.			
Clearing and grading of sites for buildings and railway sidings and excavating for drainage	164,201 80	150,836 80	164,201 80 (f)
Quebec Excavators Co. Ltd.			
Construction of drainage system for railway siding	47,245 00	12,628 12	12,628 12
L. Gordon Tarlton Limited			
Construction of garage including electrical and mechanical services	214,591 00	19,310 58	19,310 58
<i>Ontario</i>			
Gloucester			
Hazelgrove & Lithwick			
Cost plus fee of 6 per cent of actual cost of work for which services are required—Design, plans and specifica- tions for naval radio station	22,500 00	17,751 80	17,751 80
A. S. Petersen Ltd.			
Construction of 6 buildings, 12 housing units	101,300 00	29,900 00	29,900 00
<i>Manitoba</i>			
Churchill			
The Foundation Company of Canada, Ltd.			
Cost plus fixed fee of \$36,458 and engineer's fee of \$40,077—Construction of married quarters with all util- ities	1,291,807 00		1,291,801 98
Cost plus fixed fee of \$333—Consultant and engineering services re direction finding station	11,982 00		11,974 20
Harris Construction Co., Ltd.			
Erection of prefabricated buildings at naval radio site ..	123,318 17	123,318 17	123,318 17 (f)
<i>British Columbia</i>			
Belmont Park			
Commonwealth Construction Company, Limited			
Construction of 280 housing units	2,207,079 70	1,156,067 37	1,986,371 73
Construction of 91 houses	606,471 13	153,670 06	606,471 13 (f)
General Construction Co. Ltd.			
Rough grading of streets and lanes (married quarters area)	60,296 47	12,732 96	57,281 65
Grading of streets and lanes (married quarters area)	50,280 00	7,207 14	47,766 00
Paving streets and driveways (married quarters area) ...	144,576 00	76,133 91	76,133 91
G. W. Ledingham & Co. Ltd.			
Construction of water distribution system (married quar- ters area)	127,667 68	12,766 76	127,667 68 (f)
Construction of sewage system (married quarters area) ..	241,453 56	24,145 36	241,453 56 (f)

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>British Columbia—Concluded</i>			
<i>Belmont Park—Concluded</i>			
McKinty and Sons			
Construction of Stage IV School	440,496 16	351,315 19	396,446 54
J. H. McRae Co. Ltd.			
Installation of electrical distribution system (married quarters area)	88,002 47	45,438 19	88,002 47 (f)
Rosehall Nurseries Ltd.			
Landscaping for 167 housing units	39,641 00	1,042 20	1,042 20
Landscaping school area	36,223 80	36,223 80	36,223 80 (f)
<i>Esquimalt</i>			
Birley, Wade & Stockdill			
Cost plus fee of 5 per cent of actual cost of construction— Engineering services re barrack block, H.M.C.S. <i>Naden</i>	95,000 00	54,583 84	54,583 84
Commonwealth Construction Company Limited			
Construction of permanent barrack block, H.M.C.S. <i>Naden</i>	1,845,828 22	184,346 04	184,346 04
J. A. Pollard Construction			
Construction of 20 dwelling units, H.M.C. Dockyard	174,671 36	3,000 00	174,671 36 (f)
Premier Construction Co. Ltd.			
Installation of sewers and water services (married quar- ters area)	26,660 43	1,333 02	26,660 43 (f)
Sharp, Thompson, Berwick & Pratt			
Cost plus fee of 3½ per cent of actual cost of work designed—Design and preparation of plans for physical training building	14,500 00	12,285 00	12,285 00
<i>Kamloops</i>			
McCarter & Nairne			
Cost plus fee of 3½ per cent of actual cost of work— Engineering and architectural services to design maga- zines, auxiliary buildings and water reservoir	26,700 00	23,258 80	23,258 80
<i>Masset</i>			
Hanssen Construction Co. Ltd.			
Construction of married quarters	60,480 24	56,705 60	56,705 60
J. H. McRae Co. Ltd.			
Power and cable installation	42,538 90	14,920 00	14,920 00
<i>Royal Roads</i>			
McCarter & Nairne			
Cost plus fee of 5 per cent of actual cost of construc- tion—Engineering services re cadet block, Canadian Services College	21,000 00	12,000 00	12,000 00
<i>Northwest Territories</i>			
<i>Aklavik</i>			
The Tower Co. Ltd.			
Supply of knocked-down prefabricated transmitter build- ing	80,000 00	80,000 00	80,000 00 (f)
Supply and erection of four apartment unit	120,075 58	120,075 58	120,075 58 (f)
<i>General</i>			
<i>Various</i>			
Shore & Moffat			
Cost plus fee of 3¼ per cent of cost of the first such build- ing—Design of standard R.C.N. Division building	14,000 00	7,672 19	7,672 19
<i>AIR SERVICES</i>			
<i>Newfoundland</i>			
<i>Goose Bay, Labrador</i>			
Brush (Canada) Ltd			
Supply diesel power plant	322,539 18	290,615 96	290,615 96
S. Butler			
Exterior and interior painting of various buildings	54,605 00	54,605 00	54,605 00 (f)

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Newfoundland—Concluded</i>			
<i>Goose Bay, Labrador—Concluded—</i>			
A. F. Byers Construction Co. Ltd. Cost plus fixed fee of \$1,310—Repairs to trusses in hangars	8,476 61	1,075 07	8,476 61 (f)
O. J. McCulloch & Co. Preliminary work at daily professional rates and cost plus fee of 3 per cent of actual cost of work—Engineering services re dock facilities	56,700 00	17,066 65	56,670 23
Northern Roofing & Metal Workers, Limited Roof replacements, R.C.A.F. Station and hangars 1 and 2	55,728 80	37,540 00	37,540 00
W. C. Risley Cost plus fee at daily professional rates for preliminary work and 2½ per cent of actual cost of construction— Design heating distribution system	30,000 00	9,424 70	9,424 70
Terminal Construction Co., Ltd. Cost plus fixed fee of \$25,000—Construction of married quarters	542,341 55	14,700 09	542,341 55 (f)
Cost plus fixed fee of \$13,150—Construction of 6 room school	269,718 39	164 49	269,718 39 (f)
Cost plus fixed fee of \$135,360—Construction of VHF/DF building, supply building and C.E. building	3,019,360 00	2,084,789 76	2,084,789 76
Cost plus fixed fee of \$31,500—Construction of dock facilities	653,300 00	8,231 72	646,137 45
<i>Nova Scotia</i>			
<i>Debert</i>			
Annapolis Valley Construction Limited Construction of 15 housing units	99,923 50	13,297 60	99,923 50 (f)
J. D. Barrett Supply and installation of heating system, buildings 1-5 inclusive and A.15, No. 16 "X" Depot	44,044 45	44,044 45	44,044 45 (f)
<i>Greenwood</i>			
Ashfield Brothers Installation of ground services (married quarters area)	62,573 35	18,930 52	18,930 52
Babine & Taylor Rehabilitation of building No. 12	37,886 80	28,968 10	28,968 10
Kenney Construction Co. Ltd. Construction of Stage II School	411,919 67	106,493 17	411,919 67 (f)
Kilborn Engineering Co. Ltd. Cost plus fee at daily professional rates for preliminary work and 3 per cent of actual cost of construction— Design ground services	20,000 00	14,837 31	14,837 31
Modern Construction Ltd. Construction of unit supply building	231,452 24	171,014 37	171,014 37
Municipal Spraying & Contracting Limited Hardsurfacing roads, driveways and sidewalks (married quarters area)	37,399 05	35,529 10	35,529 10
Construction of hard surfaced extension to runway	400,000 00	120,983 26	120,983 26
L. G. Rawding Landscaping of school area	28,321 03	28,321 03	28,321 03 (f)
Landscaping of housing site	27,889 76	23,510 70	23,510 70
M. F. Schurman Co., Ltd. Replacement of sub-floors in various buildings, R.C.A.F. Station	314,382 00	233,616 04	233,616 04
Terminal Construction Co., Ltd. Construction of 100 housing units	792,980 00	53,629 87	53,629 87
Construction of 90 housing units	946,270 49	74,719 01	946,270 49 (f)
Construction of sewer and water mains (married quarters area)	77,886 03	12,652 61	73,127 03

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Nova Scotia—Concluded</i>			
Halifax			
T. C. Gorman (Nova Scotia) Ltd.			
Cost plus fixed fee of \$15,000—Construction slabs, erecting and finishing 65 Steelox married quarters	520,000 00	19,409 15	19,409 15
Sydney			
Acadia Construction Company Limited			
Cost plus fixed fee of \$15,000—Construction slabs, erecting and finishing 40 Steelox married quarters	320,000 00	33,889 87	33,889 87
<i>Prince Edward Island</i>			
Summerside			
Bayside Construction Co. Ltd.			
Construction of 150 dwelling units	932,338 17	9,413 84	932,338 17 (f)
Caldwell Construction Co. Ltd.			
Construction of standard control tower	77,630 00	51,476 00	51,476 00
Connolly & Twizell Limited			
Supply and installation of underground steam distribution system	304,142 70	279,521 70	279,521 70
Curran & Briggs Limited			
Installation of water and sewer system and grading streets (married quarters area)	102,091 75	10,346 87	102,091 75 (f)
Installation of water and sewer system and grading streets (married quarters area)	43,670 62	4,465 07	43,670 62 (f)
Eastern Woodworkers Ltd.			
Construction of 105 housing units ..	725,985 05	72,598 50	725,985 05 (f)
Construction of buildings and services	412,191 60	302,535 62	302,535 62
Industrial Spraypainting and Sandblasting			
Interior painting, various building, R.C.A.F. Station	28,418 00	28,418 00	28,418 00 (f)
Maritime Asphalt Products Ltd.			
Repairing and hardsurfacing of basements (150 housing units)	33,750 00	19,237 50	19,237 50
L. G. Rawding			
Hardsurfacing walks, driveways and streets	109,810 75	51,613 38	51,613 38
Hardsurfacing walks, driveways and streets	94,059 29	44,207 11	44,207 11
Reid & Cambridge Ltd.			
Re-erection of high pressure steam boiler plant	156,140 44	16,514 04	156,140 44 (f)
Rosehall Nurseries Ltd.			
Landscaping 150 lots (married quarters area)	31,004 50	16,609 50	18,634 50
Landscaping of housing site	29,255 50	11,929 50	11,929 50
Salsman & Sons Ltd.			
Exterior painting of various buildings, R.C.A.F. Station ..	32,987 00	32,987 00	32,987 00 (f)
M. F. Schurman Co., Ltd.			
Construction of Stage II School	199,376 49	47,502 52	199,376 49 (f)
Renovation of 3 barrack blocks	289,566 43	256,841 38	256,841 38
Repairs to sub-floors, various buildings	96,009 24	96,009 24	96,009 24 (f)
Repairs to sub-floors, various buildings	92,250 08	64,770 06	64,770 06
Repairs to sub-floors, building No. 48	88,500 00	88,500 00	88,500 00 (f)
<i>New Brunswick</i>			
Chatham			
Canadian National Railways			
Provide plant, labour and material re construction and operation of spur line	68,789 33	60,275 17	60,275 17
Dexter Construction Limited			
Replacement of concrete aprons and extension to drainage, R.C.A.F. Station	136,603 36	20,054 66	136,603 36 (f)
Diamond Construction Co. Ltd.			
Cost plus fixed fee of \$119,000—Construction of various buildings	2,600,000 00	1,851,457 96	2,079,868 65
Construction of runway and drainage system	860,599 95	700,029 41	714,849 71
John Flood & Sons Ltd.			
Cost plus fixed fee of \$7,620—Rehabilitation of buildings ..	158,850 34	33 89Cr.	158,850 34 (f)

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>New Brunswick—Concluded</i>			
<i>Chatham—Concluded</i>			
Foster Wheeler Limited			
Supply and erection of 2 steam generating units	84,897 26	36,459 62	36,459 62
Foundation Maritime Ltd.			
Cost plus portion of contract, \$130,171, based on actual cost of work plus 5 per cent. Expended on cost plus portion of contract, \$103,608.05—Construction of station hangar	1,018,054 16	757,114 96	757,114 96
Construction of central heating plant building	392,536 36	120,704 31	120,704 31
George Mabee			
Construction of ground services (married quarters area) ..	114,823 09	66,776 30	99,902 39
Installation of sewer and water services, grading streets and driveways (married quarters area)	59,136 93	3,124 88	59,136 93 (f)
Installation of sewer and water services, grading streets and driveways (married quarters area)	132,371 23	6,994 68	132,371 23 (f)
Maritime Asphalt Products Ltd.			
Roof replacements on hangars and lean-tos	36,992 00	36,992 00	36,992 00 (f)
Modern Construction Ltd.			
Construction of 75 housing units	516,078 28	63,514 69	516,078 28 (f)
Construction of underground steam distribution system ..	233,133 51	43,026 04	43,026 04
Construction of mess, supply building, firehall and storage buildings	784,019 38	563,753 77	622,526 68
Jacques Price			
Cost plus fee at daily professional rates for preliminary work and fees at various percentage rates of actual cost of work for supervision and design—Engineering services re construction of radio station	106,000 00	87,597 48	87,597 48
Cost plus fee at daily professional rates for preliminary work and 3 per cent of actual cost of service designed—Engineering services re design of sewage disposal plant and ground services	15,000 00	5,848 61	5,848 61
Scotia Sprinklers Ltd.			
Supply and installation of water pumping equipment, controls and facilities	78,211 00	47,500 75	47,500 75
R. E. Stewart Construction Corporation			
Cost plus portion of contract, \$110,000, based on actual cost of work plus 5 per cent. No payment on cost plus portion.—Construction of 15 buildings and services ...	1,281,537 06	720,493 27	720,493 27
Stirling Electric Ltd.			
Construction of power distribution system and street lighting	58,727 00	14,134 68	14,134 68
Terminal Construction Co., Ltd.			
Construction of 65 housing units	508,766 10	466,252 73	479,679 79
B. A. Tozer & Son			
Construction of school	230,253 40	73,799 24	230,253 40 (f)
<i>Moncton</i>			
Geo. H. Hamilton & Son			
Replacement of warehouse roof, No. 5 Supply Depot	25,777 00	25,777 00	25,777 00 (f)
<i>Quebec</i>			
<i>Bagotville</i>			
G. Archambault Limitée			
Construction of Stage I School	250,943 00	146,050 10	146,050 10
Construction of 170 houses and erection of 50 pre-fabricated houses	1,727,899 75	1,308,721 30	1,646,912 55
Bedard-Girard Limited			
Construction of electrical distribution system (married quarters area)	36,593 42	7,933 70	32,934 08
A. F. Byers Construction Co. Ltd.			
Cost plus fixed fee of \$269,675—Construction of permanent buildings	7,592,176 00	4,405,497 15	5,825,496 71

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Quebec—Continued</i>			
<i>Bagotville—Concluded</i>			
Doran & Price			
Cost plus fees at various percentage rates for design and supervision and an additional fee of \$50 per house for supervision of construction of married quarters—Engineering services re roads, water and sewer services and supervision of construction of signals unit and 65 permanent married quarters	200,000 00	125,000 00	200,000 00 (f)
Harold J. Doran			
Cost plus fee at daily professional rates for site planning and various percentages of actual cost of work for design—Engineering services re site planning and design of sewage disposal system	16,925 00	6,925 00	6,925 00
Foster Wheeler Limited			
Supply and erection of 2 steam generating units	83,442 14	35,425 08	35,425 08
Kelly Construction Co. Ltd.			
Construction of storm sewers	31,797 50	4,886 55	4,886 55
McDougall & Friedman			
Cost plus fee at daily professional rates for preliminary work and 3½ per cent of actual cost of work for plans and specifications—Engineering services re design for underground heating system	9,250 00	1,297 40	1,297 40
Plourde & Desbiens Enrg.			
Supply of labour and materials for construction of trunk sewer, sewage treatment plant and sewer	129,204 63	77,171 60	77,171 60
Construction of ground services (married quarters area)	151,501 90	99,726 30	143,926 80
Georges M. Riverin et Fils			
Installation of water distribution system	28,174 00	12,951 73	12,951 73
The Roberval & Saguenay Railway Company			
Cost plus fee of 18 per cent of cost of labour and wages and 15 per cent of cost of materials and rental of equipment—Construction of railway siding	60,000 00	59,921 36	59,921 36
R. E. Stewart Construction Corporation			
Construction of central heating plant	432,583 40	61,754 31	61,754 31
Construction of 10 buildings	1,585,553 19	1,180,867 56	1,180,867 56
Construction of 10 buildings	1,297,008 41	944,962 21	944,962 21
<i>Cartierville</i>			
Atlas Construction Co. Limited			
Additional development of aerodrome	196,932 80	103,912 83	196,932 80 (f)
<i>Clark City</i>			
Magloire Cauchon Ltée.			
Cost plus fixed fee of \$15,000—Construction slabs, erecting and finishing 40 Steelix married quarters	320,000 00	4,993 94	4,993 94
<i>La Tuque</i>			
H. J. O'Connell Ltd.			
Construction of asphalt surfaced runway	420,000 00	37,077 56	37,077 56
<i>Lac des Loups</i>			
H. J. O'Connell Ltd.			
Construction of asphalt surfaced runway	670,000 00	519,833 65	519,833 65
<i>Lac St. Joseph</i>			
Harold J. Doran			
Cost plus fees at various percentage rates for design and supervision and an additional fee of \$50 per house for supervision of construction of married quarters—Engineering services and supervision of construction of sewer and water systems, operations building and 65 permanent married quarters	215,000 00	123,352 42	215,000 00 (f)
Mount Enterprise Limited			
Cost plus fixed fee of \$258,265—Construction of permanent buildings	7,200,000 00	3,973,580 10	6,110,594 33

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Quebec—Continued</i>			
Lachine			
R. M. Clark Construction Co., Ltd.			
Renovation of officers' mess, building No. 3	38,900 00	34,415 30	38,900 00 (f)
J. H. Dupuis, Ltd.			
Conversion of buildings 16, 25, 26, 36 and 37 to married quarters	531,320 20	217,777 74	217,777 74
Laurentide Engineering Industries Ltd.			
Renovation of water supply lines	33,322 00	26,100 00	26,100 00
McCarthy			
North Shore Construction Company Limited			
Construction of asphalt surfaced runway	502,000 00	196,014 79	196,014 79
Pentagon Construction Co. Ltd.			
Cost plus fixed fee of \$112,500—Construction of various buildings and services	5,630,654 00	4,645,051 90	5,047,312 78
Mont Joli			
North Shore Construction Company Limited			
Construction of hard surfaced extension and connecting taxi-strips to runway, recapping existing runway and taxi-strips	413,704 40	413,704 40	413,704 40 (f)
Montreal			
Building Renovators Ltd.			
Cost plus fixed fee of \$6,550—Renovation of D'Aillard Building	138,319 49	78,335 32	138,319 49 (f)
Parent			
Surveyer, Nenniger & Chenevert			
Cost plus fee at daily professional rates for preliminary work and 2 per cent of actual cost of work for supervision of services and domestic buildings, and 2½ per cent for supervision of control building—Engineering services re construction of radio station	270,000 00	205,346 05	243,555 26
Quebec			
Michaud & Simard Inc.			
Rehabilitation and extension of runway	420,000 00	10,852 02	10,852 02
Le Syndicat de Construction Moderne Ltée.			
Alterations to former Bell Telephone Building	57,878 83	16,756 02	16,756 02
Saguenay			
North Shore Construction Company Limited			
Construction of 2 concrete alert buttons and a passing taxi-strip	310,000 00	7,173 00	7,173 00
St. Hubert			
A. F. Byers Construction Co. Ltd.			
Cost plus 5 per cent of actual cost of installation of heating facilities to a total of \$74,683 as cost plus portion of contract—Construction of reinforced concrete arch hangar and provision of temporary heating facilities therein	1,269,127 86	667,491 61	667,491 61
E. R. Casey Construction Company Ltd.			
Rehabilitation of buildings at station	155,635 18	52,630 18	155,635 18 (f)
Community Enterprises Ltd.			
Construction of 75 dwelling units	713,873 00	221,217 15	221,217 15
Connolly & Twizell Limited			
Installation of steam distribution system	705,862 00	10,186 19	10,186 19
Delphis Cote Limited			
Repairs to roofs of hangars and drill hall	65,242 12	9,500 51	65,242 12 (f)
Desourdy Construction Limited			
Construction of standard combined mess, Class 1	414,978 75	274,530 08	274,530 08
Construction of 80 housing units	649,130 95	112,307 66	649,130 95 (f)
Donald Inspection Limited			
Cost plus fee at daily professional rates—Inspection of runway extensions	14,999 27	14,999 27	14,999 27 (f)
Fortin & Lamothe			
Construction of 180 man barrack block	442,082 32	280,870 25	324,041 97

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Quebec—Concluded</i>			
<i>St. Hubert—Concluded</i>			
Poster Wheeler Limited			
Supply and erection of three steam generating units	120,393 73	89,910 07	89,910 07
H. W. Lea			
Cost plus fee at daily professional rates for preliminary work, 3 per cent of cost of work for preparation of plans and specifications, and 1½ per cent for supervision—			
Engineering services re sewage disposal plant	50,000 00	43,864 29	47,864 29
Louis B. Magil Co.			
Construction of central heating plant	471,008 16	169,446 98	169,446 98
Construction of 5 buildings	1,293,757 90	847,284 18	847,284 18
Provincial Paving Company Ltd.			
Repairs to roads, parking area and surface drainage	247,679 48	238,770 74	247,679 48 (f)
Construction of and improvements to runway	1,181,143 00	909,324 68	1,109,628 80
Ross, Patterson, Townsend & Fish			
Cost plus fee of 3½ per cent of actual cost of construction—Engineering services re construction, Air Defence Group Headquarters	575,000 00	45,630 85	45,630 85
Cost plus fee at daily professional rates for preliminary work and 3½ per cent of actual cost of work for plans and specifications—Engineering services re underground steam distribution system	26,000 00	24,262 68	24,262 68
Frank Ross Construction Ltd.			
Construction of sewage collection and disposal system ..	273,738 25	131,943 96	131,943 96
Armand Sicotte et Fils			
Installation of ground services (married quarters area) ..	41,700 70	12,992 58	39,615 66
Spino Construction Ltd.			
Construction of sewer and water system, roads and curbs	215,492 80	50,735 08	50,735 08
Construction of sewers, storm drains, concrete curbs and pavements	96,357 08	16,934 38	16,934 38
Construction of sewers, storm drains, concrete curbs and pavements	83,530 34	7,574 00	7,574 00
Construction of sewers, storm drains, concrete curbs and pavements	76,443 04	4,784 28	4,784 28
Williams Construction Company Limited			
Erection of Armco Steelox building	29,724 00	29,724 00	29,724 00 (f)
Construction of 5 cell guardhouse	38,435 90	36,670 52	36,670 52
St. Johns			
P. Baillargeon			
Repairs to roads and parade square	28,273 00	28,273 00	28,273 00 (f)
Jean Paul Trahan			
Conversion of buildings 11A and 12A	39,340 00	30,166 87	30,166 87
Ste. Marie, Beauce			
George Demers			
Cost plus fees at various percentage rates—Design, preparation of plans and supervision of ground services (married quarters area)	10,000 00	3,100 48	3,100 48
H. J. O'Connell Ltd.			
Cost plus fixed fee of \$15,000—Construction slabs, erecting and finishing 65 Steelox married quarters	520,000 00	14,618 31	14,618 31
Senneterre			
Atlas Construction Co. Limited			
Cost plus fixed fees of: \$58,000 on \$1,220,000, \$42,000 on \$972,000 and \$96,500 on \$2,884,520—Construction of various buildings and ground services	5,076,520 00	3,515,639 47	3,834,655 74
Surveyer, Nenniger & Chenevert			
Cost plus fee at daily professional rates for preliminary work, 2 per cent of actual cost of work for supervision of services and domestic buildings and 2½ per cent of actual cost of work for supervision of control building—			
Engineering services re construction of radio station ..	220,000 00	143,362 01	175,214 82
Val d'Or			
La Société d'Entreprises Générales Ltée.			
Construction of asphaltic runway	550,000 00	348,649 85	348,649 85

DEPARTMENT OF NATIONAL DEFENCE

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Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Ontario</i>			
Aylmer			
Elgin Construction Co. Ltd.			
Erection of 2 Steelox buildings and frame ablution area ..	67,121 79	52,840 64	52,840 64
Replacement of sub-floor, building No. 8	27,466 00	27,466 00	27,466 00 (f)
Johnson Bros. Co., Limited			
Repairs to runways, taxi-strip and parade grounds	56,061 15	56,061 15	56,061 15 (f)
Camp Borden			
Bennett-Pratt Ltd.			
Construction of 3 buildings	747,145 60	263,536 14	263,536 14
R. F. Booth Construction Ltd.			
Construction of 90 housing units (contract being completed by Central Mortgage and Housing Corporation)	616,541 57	252,436 10	616,541 57
W. C. Brennan Paving Co. Ltd.			
Resurfacing roads and driveways (married quarters area)	26,675 31	23,435 56	23,435 56
Hill-Clark-Francis, Ltd.			
Construction of 10 classroom school	299,623 66	190,298 94	283,879 63
F. D. Howie Construction Limited			
Renovation of barrack block	105,224 00	105,224 00	105,224 00 (f)
Hughes Construction Co. Ltd.			
Construction of standard other ranks mess	559,820 85	43,006 91	43,006 91
John Inglis Co., Limited			
Supply and installation of 3 bituminous burning, steam generating units	137,170 00	61,478 50	61,478 50
Marani & Morris			
Cost plus fixed fee at daily professional rates for preliminary work and 3½ per cent of actual cost of work designed for plans and specifications—Architectural services re design and preparation of plans for training school	52,130 00	5,212 69	42,212 69
C. A. Meadows & Associates Ltd.			
Cost plus fee at daily professional rates for preliminary work and 3 per cent of actual cost of work designed for plans and specifications—Engineering services re design of ground services	25,000 00	24,623 72	24,623 72
A. W. Robertson Ltd.			
Construction of 7 Steelox buildings	174,690 90	161,246 87	161,246 87
Construction of 6 other ranks quarters	3,601,551 10	938,423 75	938,423 75
Construction of technical training building	2,077,461 90	1,183,932 78	1,194,628 47
John H. Ross			
Cost plus fee at daily professional rates—Engineering services re design of underground steam distribution system and alterations to standard boiler plant	10,000 00	9,849 75	9,849 75
Thos. G. Wilcox & Sons Limited			
Landscaping, construction of pathways and housewalks, 88 lots	31,765 20	23,635 08	28,588 68
Centralia			
Roderick V. Anderson			
Cost plus fixed fee of \$1,000 for preliminary work, fee at daily professional rates for casual supervision and 4 per cent of actual cost of work designed for plans and specifications—Engineering services and supervision of construction re sewage disposal	15,500 00	6,050 84	11,050 84
Cost plus fee of 6 per cent of the cost of work for testing and supervision of test drilling, and 3½ per cent for plans and specifications—Engineering services re water supply and supervision of construction	20,000 00	14,937 97	19,304 40
Cost plus 3 per cent of actual cost of services—Design ground services	25,000 00	13,949 12	13,949 12
W. C. Brennan Contracting Co.			
Construction of sludge sewage disposal plant	281,436 25	23,959 53	23,959 53
Construction of Armo Steelox building	27,550 30	27,550 30	27,550 30 (f)
Construction of 252 man barrack block	834,304 76	318,762 67	318,762 67
Construction of standard mess, officers' and non-commissioned officers'	428,134 37	291,614 69	291,614 69

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Ontario—Continued</i>			
<i>Centralia—Concluded</i>			
Stanley G. Brookes Limited			
Construction of power distribution system (married quarters area)	37,232 54	21,554 06	37,232 54 (f)
Canadian Vickers, Ltd.			
Supply and installation of 3 steam generating units	161,067 00	14,496 03	14,496 03
M. M. Dillon & Co.			
Cost plus fee at daily professional rates for modification of boiler plant and 3 per cent of cost of work for plans and specifications—Engineering services re design of underground steam distribution system	20,000 00	16,146 11	16,146 11
E. P. A. Construction Co. Ltd.			
Construction of lean-to extensions to hangars	28,000 00	26,619 12	26,619 12
John Gaffney Construction Company Limited			
Replacement of sub-floors and rehabilitation of ablation areas, buildings 5 and 42	36,574 00	36,574 00	36,574 00 (f)
Charles D. Hay			
Landscaping of 113 lots	45,008 00	14,748 30	14,748 30
International Water Supply Ltd.			
Construction of permanent gravel wall	35,490 21	4,647 85	17,583 11
J. Alvin Keiller			
Installation of sewer and water services, 175 houses	101,770 98	5,088 55	101,770 98 (f)
Ontario Construction Co. Limited			
Installation of lighting for runways and taxi-ways (amends previous reporting of final payment)	61,594 25	832 00	61,594 25 (f)
Parker Construction			
Construction of 175 housing units	1,138,508 48	378,996 55	1,065,845 34
Scott-Jackson Construction			
Construction of trunk sewer system	31,129 90	22,018 86	22,018 86
Sterling Construction Co., Ltd.			
Construction of concrete reservoir	34,961 42	8,591 42	34,961 42 (f)
Construction of 14 classroom school	375,340 28	104,520 58	375,340 28 (f)
Renovation and partitioning of barrack block	475,005 52	299,946 00	299,946 00
Storms Contracting Co. Ltd.			
Surfacing roads and driveways (married quarters area) ..	33,091 49	29,782 35	29,782 35
Swansea Construction Company Limited			
Construction of water pipe line and rate of flow control chamber	264,513 37	18,424 73	18,424 73
Towland Construction Co. Limited			
Repairs to hangar aprons, taxi-strips and parking areas ..	57,639 60	57,639 60	57,639 60 (f)
<i>Clinton</i>			
Ball Brothers Limited			
Construction of telecommunications school	2,012,417 26	266,399 61	266,399 61
The R. A. Blyth Company			
Construction of storm sewers for permanent married quarters	42,697 45	1,906 19	30,886 34
Installation of water and sewer system, grading and ditching roads	70,358 06	34,695 57	70,358 06 (f)
Cornell Construction Co.			
Construction of watermains, sanitary and storm sewers ..	172,326 97	78,534 32	78,534 32
M. M. Dillon & Co.			
Cost plus fee at daily professional rates for preliminary work and 3 per cent of cost of work designed for plans and specifications—Engineering services re heating and heat distribution system	14,600 00	14,442 03	14,442 03
John Gaffney Construction Company Limited			
Construction of standard 25 yard range	26,974 00	24,521 48	24,521 48
Alterations and extensions to sewage disposal plant	158,594 00	40,822 67	40,822 67
Construction of water softening plant, pumping station and reservoir	119,848 00	8,144 89	8,144 89
Charles D. Hay			
Landscaping of 83 lots	26,798 34	21,877 51	21,877 51

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Ontario—Continued</i>			
<i>Clinton—Concluded</i>			
Johnson Bros. Co., Limited			
Construction of standard other ranks mess, Class 11	489,160 00	28,240 80	28,240 80
Construction of permanent barrack block	391,258 15	341,753 01	341,753 01
Lavis Contracting Co.			
Construction of roads and driveways (married quarters area)	25,121 14	3,697 99	25,121 14 (f)
J. F. MacLaren Associates			
Cost plus fee of 3 per cent of actual cost of work for design and 1 per cent of actual cost of construction for supervision—Engineering services re design of ground services and supervision of construction of sewage and water treatment plants and reservoir	20,800 00	13,529 78	13,529 78
Marani & Morris			
Cost plus fee of 4 per cent of actual cost of work—Architectural services re design and preparation of plans and specifications for training school	90,000 00	42,645 27	84,727 98
Margison, Babcock and Associates Limited			
Cost plus fee of 5½ per cent of actual cost of the work and fixed fee of \$475—Engineering services re construction of permanent married quarters (60 units)	15,395 86	5,010 45	13,003 45
Gordon M. Ritchie & Company			
Replacement of sub-floors and alterations to buildings ..	114,379 00	63,511 00	114,379 00 (f)
Sterling Construction Co., Ltd.			
Construction of 6 classroom school	139,985 42	48,459 38	139,985 42 (f)
Stran Steel of Canada Ltd.			
Erection of 8 Quonset huts	33,954 00	33,954 00	33,954 00 (f)
The R. Timms Construction & Engineering Limited			
Construction of 8 buildings	2,066,396 97	1,050,847 70	1,050,847 70
<i>Downsview</i>			
George Hardy, Limited			
Construction of central heating plant	501,878 00	2,671 30	2,671 30
Construction of reinforced concrete supply depot building	6,290,609 97	2,986,694.03	2,986,694 03
John Inglis Co., Limited			
Supply and installation of 3 steam generating units	133,460 00	58,971 50	58,971 50
H. J. McFarland Construction Company Limited			
Construction of concrete hard surfaced runway	1,120,000 00	223,595 77	223,595 77
Department of Public Works, Province of Ontario			
Supply of cast iron pipe fittings	27,000 00		8,136 65
Geo. W. Porter Construction Co. Limited			
Repairs to runways	40,427 35	40,427 35	40,427 35 (f)
Repairing Keele Street	57,890 00	31,635 00	31,635 00
A. W. Robertson Ltd.			
Cost plus fixed fee of \$10,930—Construction of engine repair shop	230,190 00		229,937 60
David Shepherd and R. W. Powell			
Cost plus fee at daily professional rates for survey and 2½ per cent of actual cost of construction for design of ground services and boiler plant—Engineering services re topographical survey for aerodromes, design and preparation of plans for ground services and design of changed or additional equipment for standard boiler plant	83,000 00	40,843 28	40,843 28
Sutherland Construction Co.			
Construction of roads, car park and other works	102,254 86	56,561 84	56,561 84
<i>Edgar</i>			
Margison, Babcock and Associates Limited			
Cost plus fee at daily professional rates for preliminary work, various percentage rates for supervision of construction of control and domestic buildings, and \$25 per house for other houses—Engineering services re construction of radio station	196,000 00	134,756 88	167,761 63
Pigott Construction Co., Limited			
Cost plus fixed fee of \$185,000—Construction of various buildings	4,685,000 00	3,315,495 15	3,872,420 17

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Ontario—Continued</i>			
Falconbridge			
Margison, Babcock and Associates Limited			
Supervision of construction of radio station	22,500 00	15,744 25	15,744 25
A. W. Robertson Ltd.			
Cost plus fixed fee of \$256,550—Construction of various buildings	7,141,550 00	4,571,700 10	5,789,415 97
Sutcliffe Co., Ltd.			
Engineering services re construction of radio station	45,000 00	33,326 66	33,326 66
Fingal			
Clatworthy Lumber Co. Limited			
Roof replacements on hangars and lean-tos	62,180 00	62,180 00	62,180 00 (f)
Frobisher Bay			
The Toronto Iron Works, Limited			
Firm price for supply, \$27,900 (plus Sales Tax); cost plus fixed fee of \$10,400 for erection—Supply and erection of 3 storage tanks	145,400 00	122,575 58	122,575 58
Gore Bay			
Storms Contracting Co. Ltd.			
Construction of hard surfaced extension to runway	185,000 00	117,537 30	117,537 30
Haley			
Central Mortgage and Housing Corporation			
Construction of 15 houses	156,018 00	142,204 65	142,204 65
Hamilton			
Johnson Bros. Co., Limited			
Repairs to roads and hangar aprons	25,434 63	25,434 63	25,434 63 (f)
Partridge Plumbing and Heating			
Supply and installation of heating system	29,126 58	5,100 21	5,100 21
London			
A. F. Byers Construction Co. Ltd.			
Cost plus fixed fee of \$655—Repairs to trusses in hangars	9,597 29	9,597 29	9,597 29 (f)
Long Branch			
K. J. Beamish Construction Co., Limited			
Supply 10,000 cubic yards of granular fill	25,133 43	23,633 43	23,633 43
Carter Construction Co. Ltd.			
Construction of standard workshop and bar joists and accessories	397,817 00	157,965 97	157,965 97
Pigott Construction Co., Limited			
Construction of 2 warehouse buildings and central heating plant	1,641,841 71	926,447 61	926,447 61
Swansea Construction Company Limited			
Grading of site and installation of services at depot	347,475 45	312,948 09	312,948 09
Manotick			
M. Sullivan & Son Limited			
Construction of permanent transmitter building	263,249 00	195,642 37	262,749 00
Chas. Warnock & Co., Ltd.			
Cost plus fee of 2 per cent of actual cost of construction— Engineering services re transmitter station	10,025 00	6,526 59	9,799 26
Mountain View			
Cobourg Flooring & Roofing Co.			
Re-roofing hangars 1, 3 and 5	34,472 50	15,512 63	15,512 63
Muskoka			
Warren Bituminous Paving Co. Ltd.			
Construction of asphalt surfaced runway	520,000 00	235,987 28	235,987 28

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Ontario—Continued</i>			
North Bay			
Baldasaro & Sons and P. Sinicrope Construction of intake reservoir, pumphouses and watermain	224,980 00	58,852 80	58,852 80
Cart Paving Co., Ltd. Construction of hard surfaced extension to runways 8-26 and 13-31 including parallel taxi-strips	738,484 10	645,149 20	721,896 03
DeMers Electric Ltd. Construction of power distribution system (married quarters area)	47,733 40	47,733 40	47,733 40 (f)
Foster Wheeler Limited Supply and erection of 2 steam generating units	81,262 38	34,730 46	34,730 46
King, Coons, Phelan & Porter Cost plus fee at daily professional rates for preliminary work and 3 per cent of cost of work—Architectural services re development of R.C.A.F. Station	57,000 00	45,354 96	56,986 17
Moore Electric Limited Installation of electrical distribution and fire alarm systems	78,343 60	53,876 10	53,876 10
Sterling Construction Co., Ltd. Construction of 170 housing units	1,287,651 53	968,020 55	1,246,999 96
Construction of sewer and water services (170 houses) ...	63,933 75	32,314 10	60,737 06
Construction of roads and driveways (married quarters area)	35,476 92	23,086 73	23,086 73
Construction of 6 classroom school	166,736 86	155,138 88	166,736 86 (f)
Construction of standard control tower	93,664 47	29,550 01	29,550 01
Construction of sewage disposal plant and distribution system	270,956 25	67,547 65	67,547 65
Construction of central heating plant	509,776 00	58,453 03	58,453 03
Erecting and finishing 6 Armco Steelix buildings	216,678 08	216,678 08	216,678 08 (f)
Construction of 12 buildings	2,006,962 57	1,361,150 33	1,361,150 33
Construction of 2 concrete arch hangars	1,867,995 79	692,455 64	692,455 64
Construction of unit supply building	1,192,330 69	805,587 81	805,587 81
Ottawa (Air Materiel Command)			
Marani & Morris Cost plus fee at daily professional rates for preliminary work and fixed fee of \$2,500—Provide services of approximately 20 architects, engineers or draftsmen ..	105,000 00	67,193 18	67,193 18
Ottawa (Beaver Barracks)			
Taggart Construction Limited Cubicing other ranks quarters	44,749 35	44,749 35	44,749 35 (f)
Ottawa (Headquarters)			
Abra, Balharrie & Shore Cost plus fee of 4 per cent of estimated cost of buildings— Architectural services re buildings	57,300 00	23,443 77	44,373 28
H. H. Simmonds & Associates Cost plus fee at daily professional rates for preliminary work and fixed fee of \$625—Provide services of approxi- mately 5 architects, engineers or draftsmen	27,000 00	16,717 43	16,717 43
Ottawa (Victoria Island)			
Armco Drainage & Metal Products of Canada Ltd. Erection of Armco Steelix building and centre connecting wing	26,678 23	26,678 23	26,678 23 (f)
Hart Construction Company Limited Alterations to building No. 1	45,025 00	45,025 00	45,025 00 (f)
Margison, Babcock and Associates Limited Cost plus fee at daily professional rates for preliminary work and fixed fee of \$750—Provide services of approxi- mately 6 architects, engineers or draftsmen	33,000 00	23,065 76	23,065 76
A. S. Petersen Ltd. Interior finishing and installation of services, D.C.E.D. Building extension	27,903 00	25,001 55	25,001 55

Location	Amount of Contract	Payments 1951-52	Payments to date
<i>Ontario—Continued</i>			
<i>Ottawa (Victoria Island)—Concluded</i>			
Shore & Horwitz			
Construction of extension to D.C.E.D. Building and erection of Steelox office accommodation	102,589 47	95,101 06	95,101 06
Interior construction, D.C.E.D. Building	59,109 80	59,109 80	59,109 80 (f)
<i>Pembroke</i>			
Roderick V. Anderson			
Cost plus fees at various percentage rates for design, supervision, etc. of control and domestic buildings and \$25 per house for other houses—Engineering services re construction of radio station	214,000 00	146,914 84	170,497 17
A. W. Robertson Ltd.			
Cost plus fixed fee of \$222,500—Construction of various buildings	7,625,650 00	4,368,737 95	5,927,403 26
<i>Rockcliffe</i>			
Stanley G. Brookes Limited			
Installation of power distribution system (married quarters area)	41,214 20	3,334 38	41,214 20 (f)
Construction of power distribution system (married quarters area)	49,900 00	13,126 18	40,498 30
George A. Crain & Sons Ltd.			
Conversion of buildings 111 and 115 to office space	118,109 00	118,109 00	118,109 00 (f)
F. E. Cummings Construction Co. Ltd.			
Under-structural repairs to 5 buildings, R.C.A.F. Station	62,648 33	18,265 34	62,648 33 (f)
Dibblee Construction Company Limited			
Construction of roads and driveways (married quarters area)	59,995 71	13,094 77	46,196 88
Doran Construction Company Ltd.			
Construction of unit supply building and fire hall	350,107 30	48,427 73	48,427 73
Alex I. Garvock			
Construction of 18 classroom school	514,704 99	313,570 68	434,667 44
Hill-Clark-Francis, Ltd.			
Construction of 300 housing units	1,983,201 94	1,431,346 95	1,813,417 91
Construction of 200 houses	816,653 01	88,672 53	816,653 01 (f)
Lightfoot Bros. Construction Co.			
Construction of sewers and water mains (300 houses) ..	131,064 11	39,339 57	119,527 48
Installation of storm sewer system (married quarters area)	65,279 40	58,751 46	58,751 46
H. J. McFarland Construction Company Limited			
Surfacing of roads and driveways (married quarters area)	31,178 15	31,178 15	31,178 15 (f)
Rosehall Nurseries Ltd.			
Landscaping, etc., of 44 lots	36,116 00	20,460 60	20,460 60
Shore & Horwitz			
Replacement of sub-floors, buildings 71, 73 and 132	145,051 00	128,970 90	128,970 90
M. J. Sulpher & Sons Limited			
Additions and alterations to lean-tos, hangars 66 and 67	50,490 50	33,748 65	33,748 65
Rehabilitation of other ranks mess, building 133	117,482 88	39,290 08	101,413 21
Thompson-Jones & Company			
Landscaping, installation of pathways, etc., 124 lots	45,102 86	36,840 48	37,690 98
<i>Toronto (Staff College)</i>			
George Construction Co. Ltd.			
Construction of administration building	355,377 45	48,996 22	48,996 22
<i>Trenton</i>			
Gordon S. Adamson			
Cost plus fee of 2½ per cent of the cost of work for super- vision and 3½ per cent for design—Architectural services re construction of receiver building	10,082 81	2,970 95	10,082 81 (f)
Stanley G. Brookes Limited			
Installation of aerodrome lighting	30,875 00	20,560 27	20,560 27
A. F. Byers Construction Co. Ltd.			
Construction of remote receiver station	188,653 28	75,811 10	188,653 28 (f)

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Ontario—Continued</i>			
<i>Trenton—Concluded</i>			
Cobourg Flooring & Roofing Co.			
Re-roofing hangars, No. 6 Repair Depot	42,310 00	9,852 85	42,310 00 (f)
Repairs to sub-floors in various buildings, No. 6 Repair Depot	35,396 50	4,298 35	35,396 50 (f)
DeMers Electric Ltd.			
Construction of electrical distribution system (married quarters area)	49,165 62	16,293 11	49,165 62 (f)
Donald Inspection Ltd.			
Cost plus fee of 4½ per cent of actual cost of construction—Engineering services re construction of runway	37,000 00		36,688 68
Inspection and supervision re construction of runway and extension of drainage system	24,989 71	11,357 47	24,989 71 (f)
Gore & Storrie			
Cost plus fee at daily professional rates for preliminary work and 4 per cent of cost of work for plans and specifications—Engineering services re water supply system	20,000 00		1,728 05
Cost plus fee at daily professional rates for preliminary work, 3½ per cent of actual cost of construction work designed for design of outfall sewer and 4 per cent of actual cost of work designed for other plans and specifications—Investigation and report on sewage system	9,500 00	5,629 10	5,629 10
Hill-Clark-Francis, Ltd.			
Construction of 281 housing units	1,731,731 17	531,386 27	1,648,288 15
Holdercroft Construction Co. Ltd.			
Construction of sewers and water-mains, (281 houses)....	112,725 63	5,636 28	112,725 63 (f)
The Hydro-Electric Power Commission of Ontario			
Installation of electrical system, married quarters project	31,845 14	877 25	31,845 14 (f)
H. J. McFarland Construction Company Limited			
Construction of storm sewer system (married quarters area)	120,139 05	81,369 04	81,369 04
Renovation and partitioning of barrack block	118,135 95	104,420 79	104,420 79
Construction of runway	713,992 40	178,162 49	713,992 40 (f)
Construction and reconditioning of armament ranges (amends previous reporting of final payment)	33,492 07	4,855 00	33,492 07 (f)
Northumberland Construction Co. Limited			
Replacement of sub-floor, barrack block No. 80	42,000 00	19,800 00	19,800 00
Ontario Construction Co., Limited			
Construction of power distribution system, street lighting system, etc. (married quarters area)	44,964 10	4,496 41	44,964 10 (f)
Russell Construction Co. Ltd			
Construction of 250 houses	967,303 64	69,344 54	967,303 64 (f)
Construction of 18 classroom school	536,545 16	408,891 54	536,545 16 (f)
St. Lawrence Contracting Co. Ltd.			
Construction of officers' quarters, Stage II and gun testing stop butt	339,615 78	35,228 11	35,228 11
Schwenger Construction Limited			
Alterations and extension to sewage treatment plant	212,319 55	16,132 27	16,132 27
H. H. Sutton			
Landscaping of 70 lots	61,036 00	41,906 28	41,906 28
Tatham Company Limited			
Construction of lean-to extension, hangar No. 4	40,080 10	32,944 59	32,944 59
<i>Uplands</i>			
A. F. Byers Construction Co. Ltd.			
Cost plus fixed fee of \$883—Repairs to trusses in hangar	13,782 17	13,782 17	13,782 17 (f)
Campeau Construction Co.			
Construction of 84 housing units	723,171 84	124,433 56	124,433 56
Doran Construction Company Ltd.			
Cost plus fixed fee of \$51,140—Renovation of site	1,183,000 00	676,826 85	1,144,637 36
John Inglis Co., Limited			
Supply and installation of 4 steam generating units	180,095 00	36,700 88	36,700 88

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Ontario—Concluded</i>			
<i>Uplands—Concluded</i>			
Lightfoot Bros. Construction Co. Construction of sewer and watermains (married quarters area)	115,680 50	61,085 89	61,085 89
J. F. MacLaren Associates Cost plus fee at daily professional rates for supervision and 3 per cent of actual cost of the work—Engineering services re investigation and design of ground services and supervision of soil tests	51,000 00	27,979 21	27,979 21
H. J. McFarland Construction Company Limited Construction of 2 hard surfaced runways, parallel taxi strips and parking area	1,409,199 10	1,388,219 69	1,388,219 69
Raymond Concrete Pile Co., Ltd. Cost plus fee at daily professional rates—Subsoil investi- gations	16,000 00	5,668 00	5,668 00
Shore & Horwitz Erection of 2 prefabricated Steelox buildings	35,041 84	29,875 56	29,875 56
E. R. Tremblay Construction of 130 housing units	1,058,824 95	611,624 48	611,624 48
<i>Weston</i>			
J. W. Bavington Ltd. Interior painting of various buildings, No. 1 Supply Depot	27,197 00	27,197 00	27,197 00 (f)
Standard Paving Limited Paving roads, No. 1 Supply Depot	44,154 36	44,154 36	44,154 36 (f)
<i>Warton</i>			
Scott-Jackson Construction Construction of extension to runway	250,000 00	119,167 65	119,167 65
<i>Manitoba</i>			
<i>Churchill</i>			
The Foundation Company of Canada, Ltd. Cost plus fixed fee of \$70,000—Engineering services re design and supervision of construction of hangar	1,780,000 00	49,381 14	1,678,867 41
Partridge-Halliday Ltd. Cost plus fixed fee of \$2,400—Installation of three 20,000 gallon gasoline storage tanks	49,000 00		48,910 55
<i>Gimli</i>			
Kilborn Engineering Co. Ltd. Cost plus fee at daily professional rates for preliminary work and 3 per cent of actual cost of construction of work designed—Design ground services	22,541 50	8,977 15	8,977 15
Maple Leaf Construction Ltd. Repairs to roads	73,279 30	73,279 30	73,279 30 (f)
W. A. Moffatt Company Roof replacement, building 19 and hangers 1-5 inclusive	74,800 00	74,800 00	74,800 00 (f)
The Tomlinson Construction Co. Ltd. Construction of hard surfaced extension to runway with parallel taxi-strips and concrete parking apron	1,700,000 00	110,149 88	110,149 88
Universal Construction Co. Ltd. Erection of 4 prefabricated steel buildings	60,933 00	43,810 55	43,810 55
<i>MacDonald</i>			
A. F. Byers Construction Co. Ltd. Cost plus fixed fee of \$3,500—Repairs to trusses in hangars	50,456 72	50,456 72	50,456 72 (f)
Cotter Bros. Ltd. Supply and installation of heating system, buildings 8, 9, 15 and 39	58,023 00	58,023 00	58,023 00 (f)
H. G. Hay Decorating Co. Exterior painting of all buildings	41,268 00	41,268 00	41,268 00 (f)
Maple Leaf Construction Ltd. Repairs to runways	38,994 80	38,994 80	38,994 80 (f)

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Manitoba—Continued</i>			
<i>MacDonald—Concluded</i>			
Murray Air Conditioning Ltd.			
Repairs to heaters in hangars and drill hall	67,592 00	38,910 89	38,910 89
Nelson River Construction Ltd.			
Construction of hard surfaced extension to runway 12-30 with parallel taxi-strips, and rehabilitation of existing runways and parking areas	1,700,000 00	144,605 49	144,605 49
Pearson Construction Co. Ltd.			
Construction of pumphouse, watermain and outfall sewer	42,471 84	28,410 08	28,410 08
Construction of water storage reservoir, sewage, filter and related work	43,588 00	16,449 23	16,449 23
Supply of materials and construction of 3 buildings	284,760 47	165,210 33	165,210 33
T. J. Pounder & Company Ltd.			
Repairs to roads	61,792 60	61,792 60	61,792 60 (f)
Superior Roofing Co. Ltd.			
Hangar roof replacement	89,022 00	76,113 00	76,113 00
Waterman-Waterbury Mfg. Co. Ltd.			
Installation of heating system in 11 buildings	79,527 00	69,759 00	69,759 00
<i>Portage la Prairie</i>			
Canadian Rogers Western Limited			
Re-roofing buildings 36 and 42 and hangars 1-5 inclusive	99,770 00	49,500 00	49,500 00
Harris Construction Co. Ltd.			
Construction of water and sewer structures	123,810 40	57,016 91	57,016 91
H. G. Hay Decorating Co.			
Exterior painting of all buildings	34,445 00	34,445 00	34,445 00 (f)
Malcom Construction Co., Ltd.			
Construction of automatic VHF/DF building, standard unit supply building, standard construction engineering building and standard officers' and non-commissioned officers' quarters	493,137 79	313,920 05	313,920 05
Manitoba Power Commission			
Construction of electrical distribution system	81,000 00	10,833 45	10,833 45
Nelson River Construction Ltd.			
Supply and installation of water and sewer services	173,032 35	76,460 05	76,460 05
T. J. Pounder & Company Ltd.			
Repairs to roads	57,405 00	41,717 91	41,717 91
Resurfacing of access roads	46,837 50	29,625 79	29,625 79
Randall & Co. Ltd.			
Installation of heating system in 8 buildings	100,227 00	64,800 00	64,800 00
Marjorie, Ewen and D. D. Tallman			
Construction of hard surfaced extension to runway 12-30 with parallel taxi-strips, and rehabilitation of existing runways and parking areas	1,925,000 00	44,510 74	44,510 74
Underwood & McLellan			
Cost plus fee at daily professional rates for preliminary work and 4½ per cent of actual cost of construction for design and supervision—Engineering services re topo- graphical surveys of building area; design and super- vision of ground services	38,875 00	22,855 83	22,855 83
<i>Rivers</i>			
J. E. Chatten			
Landscaping of sites for 100 houses (Air Force portion of contract)	15,742 55	1,988 42	1,988 42
Claydon Co. Ltd.			
Construction of roads, driveways, etc. (married quarters area)	37,076 75	13,013 05	15,320 89
Construction of Stage III School	417,006 41	94,090 47	400,134 11
Renovation of non-commissioned officers' mess	38,963 00	38,963 00	38,963 00 (f)
Commonwealth Construction Company Limited			
Construction of water line and water supply structures ..	162,125 06	23,566 01	162,125 06 (f)
Peter Leitch Construction Ltd.			
Construction of unit supply building and gun stop butt ..	235,126 95	65,299 68	65,299 68
Rehabilitation of 3 barrack blocks and cubicle by instal- lation of wall storage cabinets	333,006 08	333,006 08	333,006 08 (f)

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Manitoba—Continued</i>			
<i>Rivers—Concluded</i>			
Department of Public Works, Province of Manitoba			
Contribution for construction of access road and bridge ..	75,000 00	7,500 00	7,500 00
Maple Leaf Construction Ltd.			
Repairs to roads	48,750 00	28,994 76	28,994 76
W. A. Moffat Company			
Repairs to roofs	86,819 45	48,749 45	86,819 45 (f)
Nelson River Construction Ltd.			
Construction of sewer main	40,513 47	40,513 47	40,513 47 (f)
Shoquist Construction Limited			
Construction of 100 housing units	781,324 35	277,697 34	750,011 35
Construction of 100 dwelling units (Air Force portion of contract)	185,059 33	31,518 16	184,682 32
Underwood & McLellan			
Cost plus fee at daily professional rates for preliminary work and 3 per cent of actual cost of construction of work designed for plans and specifications—Design ground services	10,000 00	2,944 77	2,944 77
Cost plus fee of 1 per cent of estimated cost for investiga- tion and 2 per cent for plans and specifications— Engineering services re preparation of plans and specifica- tions for new water supply system	9,000 00		8,400 00
Cost plus fee of 2 per cent of actual cost of construction— Engineering services re water supply system	18,808 00	2,845 30	13,020 83
Cost plus percentage fees at various rates—Supervision of sewer and water system	25,000 00		24,694 28
City of Winnipeg			
Construction of watermain to R.C.A.F. Station	224,000 00	216,526 67	216,526 67
<i>Wheatlands</i>			
Anthes-Imperial Ltd.			
Supply various materials, valve boxes, pipes, etc.	95,985 07	510 77	95,985 07 (f)
<i>Winnipeg</i>			
Barott, Marshall, Montgomery & Merrett			
Cost plus fixed fee of \$120, fee at daily professional rates for additional work and 3 per cent of actual cost of construction for plans and specifications—Architectural services re construction of remote transmitter building	9,295 11	887 60	9,295 11 (f)
Benjamin Brothers			
Construction of sewer and water services (married quarters area)	44,981 33	2,249 07	44,981 33 (f)
Bird Construction Co., Ltd.			
Construction of 2 structural steel hangars	2,108,410 58	94,094 23	94,094 23
Construction of 85 housing units	314,126 68	21,765 49	314,126 68 (f)
A. F. Byers Construction Co. Ltd.			
Cost plus fixed fee of \$2,945—Repairs to trusses in hangars	45,000 00	39,197 02	39,197 02
Claydon Co. Ltd.			
Construction of transmitter station	306,960 84	108,375 41	306,960 84 (f)
Commonwealth Construction Company Limited			
Construction of remote receiver building	215,055 06	41,925 66	215,055 06 (f)
Repairs to hangar aprons and drainage	32,363 24	32,363 24	32,363 24 (f)
Construction of concrete parking areas and a concrete connecting taxi-strip between 2 runways	730,000 00	112,734 70	112,734 70
Harris Construction Co. Ltd.			
Construction of water storage reservoir	28,854 20	15,032 27	28,854 20 (f)
Krumm, Young & Co. Ltd.			
(a) Cost plus fixed fee of \$12,738 and fee at daily profes- sional rates for work on first site; (b) cost plus fee of 2½ per cent of cost of construction of work designed for new plans and specifications—Engineering services re topographical survey for water distribution, sewage dis- posal, power supply and fire alarm system	60,000 00	54,243 79	54,243 79

DEPARTMENT OF NATIONAL DEFENCE

N-57

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Manitoba—Concluded</i>			
<i>Winnipeg—Concluded</i>			
A. E. MacDonald			
Cost plus fee at daily professional rates—Soil tests for building foundations	12,104 95	4,104 95	4,104 95
Maple Leaf Construction Ltd.			
Resurfacing roads and parking lots	27,394 85	13,092 05	27,394 85 (f)
Repairs to roads and compound	57,694 50	31,670 75	31,670 75
W. A. Moffat Company			
Roof replacements, building 21, hangars 1-4 inclusive and lean-tos	69,550 00	25,650 00	25,650 00
Moody and Moore			
Cost plus fee of 3½ per cent of actual cost of construction of work designed—Design ground instruction school ..	38,500 00	23,419 35	23,419 35
Northwood and Chivers			
Cost plus fee of 2 per cent of cost of construction—Architectural services re receiver and transmitter buildings ..	12,200 00	4,026 60	10,321 08
John Plaxton Company Limited			
Alterations to heating system	56,722 74	46,170 00	46,170 00
J. S. Quinn Construction Co.			
Construction of roadways, driveways, etc. (married quarters area)	34,259 00	24,937 32	34,259 00 (f)
Taylor Painting and Decorating Co. Ltd.			
Exterior painting of all buildings	33,380 00	33,380 00	33,380 00 (f)
West End Contractors & Cabinet Makers Ltd.			
Replacement of sub-floor, kitchen area, and renewal of foundation, building 6	31,305 50	31,305 50	31,305 50 (f)
Winnipeg Supply & Fuel Co.			
Construction of 9 buildings	2,900,801 53	1,191,769 50	1,191,769 50
<i>Saskatchewan</i>			
<i>Moose Jaw</i>			
Bird Construction Co., Ltd.			
Construction of 120 housing units	974,873 25	82,286 27	82,286 27
A. L. Charlebois			
Replacement of hangar roof	101,510 00	101,510 00	101,510 00 (f)
Olynak Construction Ltd.			
Construction of sewer and water distribution system	155,732 25	102,300 68	102,300 68
Pigott Construction Co., Limited			
Construction of 11 buildings (cost plus portion of contract, \$131,102.72)	3,289,638 40	1,893,307 22	1,893,307 22
Construction of water pumphouse and sewage treatment plant	157,474 60	412 85	412 85
Construction of standard control tower	102,821 00	29,574 70	29,574 70
Smith Bros. & Wilson Limited			
Construction of ground instructional school	385,373 60	24,528 53	24,528 53
Underwood & McLellan			
Cost plus fee at daily professional rates for preliminary work and 4½ per cent of actual cost of construction for plans, specifications and supervision—Engineering services re survey of water supply, sewage, power supply and fire alarm system	37,375 00	19,433 47	19,433 47
W. C. Wells Construction Co. Ltd.			
Construction of concrete extensions and resurfacing of existing runways, taxi-strips and parking areas	560,000 00	94,204 32	94,204 32
<i>Saskatoon</i>			
Brabant Bros. Ltd.			
Construction of concrete taxi-strip and parking aprons. (Included in the payments is an ex gratia payment of \$56,554, authorized by P.C. 1940, March 31, 1952, of which \$33,300 was charged to Department of Transport, Vote 523)	248,242 44	120,507 32	248,242 44 (f)
60401—27½			

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Saskatchewan—Concluded</i>			
<i>Saskatoon—Concluded</i>			
A. F. Byers Construction Co. Ltd. Cost plus fixed fee of \$570—Repairs to trusses in hangars	8,525 00	111 00	8,525 00 (f)
Smith Bros. & Wilson Limited Construction of 150 houses	1,231,372 28	184,326 18	184,326 18
Sparling-Davis Company Limited Construction of 2 above-ground 210,000 gallon vertical steel tanks	27,096 00	9,129 92	9,129 92
Thode Construction Co. Repairs to roads and surface drainage	58,950 00	35,199 86	35,199 86
Underwood & McLellan Cost plus fee at daily professional rates for preliminary work and 4½ per cent of actual cost of construction for plans, specifications and supervision—Engineering ser- vices re design of ground services	37,700 00	18,563 92	18,563 92
Waterman-Waterbury Mfg. Co. Ltd. Alterations and additions to boiler house	121,769 67	4,370 00	121,769 67 (f)
W. C. Wells Construction Co. Ltd. Construction of concrete parking areas, extension to run- way 8-26 and parallel taxi-strips to runways 14-32 and 8-26	1,250,000 00	181,585 09	181,585 09
Construction of water and sewage services and pumphouse	268,470 70	109,146 00	109,146 00
Construction of 7 buildings	1,464,405 90	913,286 54	913,286 54
Westeel Products Ltd. Repairs to roofs of hangars and lean-tos of drill hall	27,125 06	2,980 71	27,125 06 (f)
Roof replacements, hangars 1, 2 and 3	34,246 00	34,246 00	34,246 00 (f)
H. D. Wheeler Limited Installation of heating system, hangar lean-tos 4 and 5	26,543 00	26,543 00	26,543 00 (f)
<i>Alberta</i>			
<i>Calgary</i>			
Barr and Anderson (Interior) Ltd. Roof replacements, hangars 3 and 4 and lean-tos	31,588 00	31,588 00	31,588 00 (f)
Bird Construction Co., Ltd. Construction of 50 houses	168,130 48	9,010 49	168,130 48 (f)
Henry Berger & Son Ltd. Installation of sewer and water services (married quarters area)	31,978 08	1,960 26	30,379 18
Burns & Dutton Concrete and Construction Co. Ltd. Replacement of second floor ablution rooms, barrack blocks 29 and 31, No. 10 Repair Depot	35,918 00	35,918 00	35,918 00 (f)
Standard Gravel & Surfacing of Canada Limited Repairs to runways, taxi-strips, aprons and drainage, No. 25 Air Materiel Base	336,239 25	175,378 32	175,378 32
Repairs to roads, No. 10 Repair Depot	51,487 50	39,512 47	39,512 47
Reconstruction of hangar aprons and parking areas	330,000 00	20,364 06	20,364 06
<i>Clareholm</i>			
Burns & Dutton Concrete and Construction Co. Ltd. Construction of reservoir and additions to sewage disposal plant	118,156 20	92,280 00	92,280 00
A. F. Byers Construction Co. Ltd. Cost plus fixed fee of \$4,000—Repairs to trusses in hangars	80,000 00	68,561 81	68,561 81
General Construction Co. (Alberta) Ltd. Repairs to roads	41,900 00	29,621 33	29,621 33
Standard Gravel & Surfacing Co. of Canada, Limited Repairs to runways, taxi-strips, aprons and drainage	577,075 00	506,837 70	506,837 70
<i>Cold Lake</i>			
Canadian National Railways Cost—Construction of railway siding	76,160 00	76,160 00	76,160 00 (f)
Sparling-Davis Company Limited Construction of Part "A" water supply system	36,900 00	35,075 00	35,075 00

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Alberta—Concluded</i>			
Edmonton			
Bird Construction Co. Ltd.			
Rehabilitation of barrack block by installation of wall storage cabinets (amends reporting in Public Accounts 1950-51)	102,067 62	96,620 39	102,067 62 (f)
City of Edmonton			
Installation of water and sewage system, married quarters (11 per cent of payments were charged to Department of Transport)	86,527 34	4,251 30	86,527 34 (f)
Axel Johnson Construction Ltd.			
Replacement of sub-floors in various buildings, R.C.A.F. Station	141,636 80	141,636 80	141,636 80 (f)
Main & Rensaa			
Engineering services re married quarters	25,000 00		22,986 43
Sparling-Davis Company Limited			
Repairs to roads and surface drainage, Tactical Air Group Headquarters	52,019 50	11,899 54	11,899 54
Arthur A. Voice			
Repairs to roads, pathways, parking lots and catch basins, R.C.A.F. Station	27,829 50		21,926 18
Lac la Biche			
Underwood & McLellan			
Cost plus fee at daily professional rates for preliminary work and 2½ per cent of actual cost of work for design—Topographical survey of building area and water supply; design of sewage disposal and fire alarm systems	40,000 00	28,515 10	28,515 10
Macleod			
Barr and Anderson (Interior) Ltd.			
Repairs to roofs of hangars and drill hall	30,782 00	30,782 00	30,782 00 (f)
Namao			
Bennett & White of Edmonton, Ltd.			
Construction of 100 housing units	445,429 14	23,800 09	445,429 14 (f)
Bird Construction Co. Ltd.			
Construction of 250 housing units	1,834,957 98	1,124,707 40	1,588,308 08
Henry Borger & Son Ltd.			
Sewer and water services (married quarters area)	51,562 30	2,578 12	51,562 30 (f)
Burns & Dutton Concrete and Construction Co. Ltd.			
Construction of water storage reservoir and pumphouse ..	80,168 38	64,728 80	64,728 80
Canadian Johns-Manville Co. Limited			
Supply of water pipe	120,135 32	68,327 51	120,135 32 (f)
Christensen & MacDonald Ltd.			
Construction of remote receiver building	224,371 73	49,814 80	224,371 73 (f)
Construction of transmitter building	313,201 88	87,056 26	313,201 88 (f)
C. A. Davidson			
Cost plus fee at monthly professional rates—General supervision of projects	7,500 00	4,178 71	4,178 71
Cost plus fee of 3½ per cent of actual cost of work—Engineering services re receiver building	8,410 67	1,223 31	8,410 67 (f)
Cost plus fee of 5 per cent of cost of construction for design and supervision and fixed fee of \$640.86 for additional work—Engineering services re transmitter building	12,690 86	3,353 52	12,690 86 (f)
Dominion Construction & Arlington Lumber Ltd.			
Construction of booster pumphouse	69,881 61	39,682 40	49,584 81
Doros Brothers Construction			
Construction of roads and driveways (married quarters area)	77,783 05	6,467 79	6,467 79
Fort Construction Co. Ltd.			
Installation of storm sewer (married quarters area)	55,317 41	48,074 67	48,074 67
Hume & Rumble Limited			
Construction of power and lighting services (married quarters area)	44,700 00	30,193 45	36,324 85
Axel Johnson Construction Ltd.			
Exterior covering of hangars and warehouses	77,328 25	14,692 37	77,328 25 (f)

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>Alberta—Concluded</i>			
<i>Namoo—Concluded</i>			
Margison, Babcock and Associates Limited			
Cost plus fee of 4 per cent of actual cost of construction—			
Engineering services re hangar, workshop, garage and			
supply building	518,000 00	204,541 62	274,328 11
Marwell Construction Co. (Alberta) Ltd.			
Construction of supply depot building (cost plus portion			
of contract, \$74,850)	3,456,048 69	1,105,699 69	1,105,699 69
Northern Alberta Railways			
Construction of railway siding	197,750 00	197,750 00	197,750 00 (f)
Northwestern Utilities, Ltd.			
Material and labour re gas distribution system for 150			
housing units	25,061 00	25,061 00	25,061 00 (f)
Material and labour re gas distribution system for 250			
housing units	38,113 00	31,123 01	31,123 01
Poole Construction Co., Ltd.			
Repairs to warehouse and 2 hangars	80,593 00	80,593 00	80,593 00 (f)
Shoquist-Wickland Construction Ltd.			
Construction of school	569,972 38	413,147 97	484,010 21
Sparling-Davis Company Limited			
Construction of sewer and water services (married quar-			
ters area)	127,265 38	58,281 83	103,592 64
Construction of four 210,000 gallon vertical steel storage			
tanks	52,378 00	3,934 19	3,934 19
Construction of trunk sewer line	101,802 49	14,431 84	101,802 49 (f)
Underwood & McLellan			
Cost plus fee at daily professional rates for survey and			
various percentage rates for preliminary work, super-			
vision, plans and specifications—Engineering services re			
permanent married quarters	23,000 00		22,906 86
Cost plus fee of 2½ per cent of actual cost of construction			
for design and 2 per cent for supervision—Engineering			
services re new water supply main	17,000 00	12,875 00	17,000 00 (f)
Cost plus fee of 2½ per cent of actual cost of construction			
for supervision, etc. and fixed fee of \$2,000—Consultant			
services	13,798 12	1,442 12	13,798 12 (f)
Design ground services	30,000 00	6,091 38	6,091 38
Engineering services re married quarters	26,000 00	13,052 19	21,345 86
Arthur A. Voice			
Construction of roads (married quarters area)	29,122 80	9,224 70	29,122 80 (f)
<i>Penhold</i>			
Alexander Construction Ltd.			
Construction of ground instructional school	331,030 00	18,027 00	18,027 00
Construction of water, sanitary and storm sewer distribu-			
tion system	75,574 98	36,787 44	36,787 44
Cost plus fee of 5 per cent of actual cost of work—Constru-			
ction of 12 buildings (cost plus portion of contract,			
\$23,254.67)	3,116,632 37	1,724,168 90	1,724,168 90
Assiniboia Engineering Company Ltd.			
Repairs to runways, taxi-strips and drainage	549,331 40	305,815 80	305,815 80
Main, Rensaa & Minsos			
Cost plus fee at daily professional rates for preliminary			
work, 3 per cent of actual cost of work for plans and			
specifications and 1 per cent for supervision—Engineer-			
ing services re water supply and distribution, and power			
and sub-station	18,000 00	17,480 12	17,480 12
McCready Johansson Ltd.			
Roof replacements, hangars 3, 4 and 5	114,447 00	79,775 10	79,775 10
Shoquist-Wickland Construction Ltd.			
Construction of 123 houses	1,027,606 30	178,442 01	178,442 01
<i>Suffield</i>			
A. F. Byers Construction Co., Ltd.			
Cost plus fixed fee of \$410—Repairs to trusses in hangars	6,712 57	1,041 78	6,712 57 (f)

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>British Columbia</i>			
Abbotsford			
Barr and Anderson (Interior) Ltd.			
Repairs to roofs of various buildings	49,405 00	49,405 00	49,405 00 (f)
Comox			
Amalgamated Defence Architects Projects			
Design of ground services	34,000 00	4,262 01	4,262 01
Butterfield & Hughes			
Cost plus fee at daily professional rates—Survey re radio station	7,000 00	5,585 08	5,585 08
Dawson, Wade & Co., Ltd.			
Construction of concrete extension to runway	800,000 00	143,815 53	143,815 53
Marwell Construction Co. Ltd.			
Construction of concrete hangar	246,452 00	62,416 33	62,416 33
Safir Engineering Consultants Ltd.			
Cost plus fee of 4 per cent of actual cost of construction for plans and specifications, 1 per cent for general supervision, fixed fee of \$500 and \$5 per ton of steel used for design of reinforcing bars—Architectural and engineering services re design of standard 130-foot span hangar and supervision of construction of hangar	30,500 00	15,170 40	15,170 40
Smith Bros. & Wilson Limited			
Construction of VHF/DF building, two 60-man officers' quarters and cannon stop butt	467,745 60	291,027 14	291,027 14
Cost plus fixed fee of \$17,000—Construction of buildings, services, etc. for radio station	357,000 00	203,343 57	203,343 57
Construction of 150 permanent married quarters	1,304,843 00	130,617 91	130,617 91
Fort Nelson			
Black, Sivalls & Bryson, Ltd.			
Overhaul of 2 fuel storage tanks	31,500 54	27,668 41	27,668 41
Marwell Construction Co. Ltd.			
Construction of 30 permanent married quarters	545,168 00	289,489 36	289,489 36
Poole Construction Co., Ltd.			
Cost plus fixed fee of \$4,697—Repairs to buildings	79,402 04	8,377 28	79,402 04 (f)
Cost plus fixed fee of \$21,653—Construction of 23 permanent married quarters and installation of power distribution system (amends previous reporting of final payment)	444,766 55	5,384 78	444,766 55 (f)
Cost plus fixed fee of \$1,600—Construction of lean-to, other ranks mess	35,961 47	2,227 78	35,961 47 (f)
Ripley & Associates			
Cost plus fee of 5 per cent of actual cost of work for plans, specifications and general supervision, 8 per cent of cost of survey party for survey and \$50 per house for supervision of construction of houses—Engineering services re permanent married quarters	19,500 00		13,099 98
Cost plus fee of 5 per cent of actual cost of work for plans and specifications, 8 per cent of cost of survey party for survey and \$50 per house for supervision of construction of houses—Engineering services re permanent married quarters	12,000 00		5,457 20
Fort St. John			
Poole Construction Co., Ltd.			
Cost plus fixed fee of \$400—Repairs to buildings and services (amends previous reporting of final payment) ..	7,018 39	741 51	7,018 39 (f)
Holberg			
Marwell Construction Co. Ltd.			
Cost plus fixed fee of \$182,450—Construction of various buildings	4,597,450 00	2,786,211 28	3,286,360 48
Kamloops			
International Water Supply Ltd.			
Cost plus fee at daily professional rates—Drilling test wells, No. 15 "X" Depot	10,556 31	8,658 29	8,658 29

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>British Columbia—Concluded</i>			
Patricia Bay			
A. F. Byers Construction Co., Ltd.			
Cost plus fixed fee of \$500—Repairs to trusses in hangars	13,426 41	5,426 41	13,426 41 (f)
Sea Island			
Christian & Allen Ltd.			
Installation of sewer and water services (married quarters area)	36,859 55	1,842 98	36,859 55 (f)
Hart Bros. Construction Ltd.			
Construction of bulk gasoline storage	40,534 25	37,452 02	37,452 02
Pythe & White Construction Company, Ltd.			
Construction of 52 housing units	464,458 80	101,644 80	464,458 80 (f)
Williams & Carrothers Ltd.			
Grading and paving streets and driveways (married quarters area)	30,734 63	21,434 23	29,197 90
Tofino			
Butterfield & Hughes			
Cost plus fee at daily professional rates—Survey re radio station	25,779 54	19,922 82	19,922 82
Commonwealth Construction Company Limited			
Cost plus fixed fee of \$57,000—Construction of buildings, services and other facilities re radio station	1,198,500 00	762,392 64	762,392 64
Vancouver			
Swan, Rhodes & Wooster			
Cost plus fee at daily professional rates for preliminary work and various percentage rates for design, supervision, etc.—Engineering services re construction of radio station	175,000 00	88,078 26	88,078 26
<i>Yukon</i>			
Watson Lake			
Poole Construction Co., Ltd.			
Cost plus fixed fee of \$4,032—Repairs to buildings	65,298 18	4,135 89	65,298 18 (f)
Whitehorse			
Main & Rensaa			
Cost plus fee of 5 per cent of cost of construction for design of ground services and \$100 per house for supervision—Engineering services re married quarters	30,263 40	2,072 79	30,263 40 (f)
Main, Rensaa & Minsos			
Cost plus fee of 5 per cent of cost of construction for design of ground services and \$100 per house for supervision—Engineering services re permanent married quarters	30,417 51	3,519 52	30,417 51 (f)
Northern Construction Company & J. W. Stewart Limited			
Replacing watermain	49,991 03	44,381 87	49,991 03 (f)
Poole Construction Co., Ltd.			
Cost plus fixed fee of \$54,572—Construction of 50 permanent married quarters and installation of power distribution system	1,146,000 00	13,658 63	1,055,228 28
Government of the Yukon Territory			
Air Force share of construction of school	150,000 00	111,602 00	111,602 00
<i>Northwest Territories</i>			
Resolute Bay			
Armeo Drainage & Metal Products of Canada Ltd.			
Supply 6 prefabricated Steelex type buildings	26,407 65	25,257 65	25,257 65
The Toronto Iron Works, Limited			
Cost plus fixed fee of \$10,400—Supply and erection of 4 storage tanks	214,105 50	169,852 28	169,852 28
The Tower Co. Ltd.			
Supply, unloading and erection of 3 prefabricated buildings	142,408 60	42,357 90	142,408 60 (f)

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>General</i>			
Various			
Abra, Balharrie and Shore			
Cost plus fee at daily professional rates for modification and 3½ per cent of actual cost of construction—Engineering services re special type of recreation and drill hall for radio stations	21,700 00	18,438 98	18,438 98
Cost plus fee at daily professional rates for extra services and 3½ per cent of estimated cost of construction—Engineering services re design of school	8,000 00	2,576 78	2,576 78
Archibald, Illsley and Templeton			
Cost plus fee at daily professional rates for modifications, 3½ per cent of actual cost of construction for original design and 5 per cent for alternative design—Engineering services re design of standard armament building	12,500 00	7,391 41	7,391 41
Armeo Drainage & Metal Products of Canada Ltd.			
Fabrication and supply of 10 Steelox type buildings	118,373 57	118,373 57	118,373 57 (f)
Fabrication and supply of 124 Steelox type buildings	1,826,605 10	1,826,605 10	1,826,605 10 (f)
Barott, Marshall, Montgomery & Merrett			
Cost plus fee at daily professional rates for extra services and 4 per cent of actual cost of construction—Architectural services re construction of combined mess, hospital, firehall, signals building and control tower ...	101,675 00	41,247 34	88,447 34
Cost plus fee at daily professional rates for additional work and 4 per cent of actual cost of construction for plans and specifications—Architectural services re permanent other ranks quarters building	26,407 29	9,173 08	26,407 29 (f)
Cost plus fee of 5 per cent of estimated cost of construction—Architectural and engineering services re design of standard 10 bed hospital	7,202 17	5,455 67	7,202 17 (f)
Cost plus fee of 5 per cent of estimated cost of construction—Architectural services re design of various buildings	210,000 00	89,688 02	98,481 60
Cost plus fee of 4 per cent of actual cost of construction of one building—Architectural services re standard school	56,500 00	65 05	56,453 86
A. F. Byers Construction Co. Ltd.			
Cost plus fixed fee of \$27,353—Strengthening hangar and building trusses	393,584 84	17,849 65	393,584 84 (f)
Cost plus fixed fee of \$3,150—Repairs to trusses in hangars	49,000 00	31,839 47	31,839 47
Cost plus fixed fee of \$14,700—Repairs to trusses in hangars	225,000 00	124,279 98	124,279 98
Cost plus fixed fee of \$34,470—Repairs to trusses in hangars	724,000 00	239,235 53	239,235 53
Cost plus fixed fee of \$5,775—Repairs to trusses in hangars	83,116 86	660 72	83,116 86 (f)
Consolidated Engines and Machinery Company Limited			
Supply 7 diesel electric power plants for delivery to various sites	597,023 41	507,801 90	507,801 90
Reloading costs for power plants	33,600 00	1,580 76	1,580 76
E. C. S. Cox			
Cost plus fee at daily professional rates—Engineering services re standard buildings	29,300 00	29,300 00	29,300 00 (f)
Craig & Madill			
Cost plus fee at daily professional rates—Engineering services re design of standard buildings	36,300 00	36,300 00	36,300 00 (f)
M. M. Dillon & Co.			
Cost plus fee at daily professional rates for preliminary work and 3 per cent of actual cost of construction of work designed—Design ground services	36,000 00	32,379 27	32,379 27
Frankel Corporation Limited			
Cost plus fixed fee of \$14.50 per ton of steel work detailed—Consultant services re detailing steel	11,800 00	8,074 36	8,074 36
Laminated Structures Limited			
Supply travelling forms for 160 concrete arch hangars ...	351,757 70	320,144 71	320,144 71

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>General—Concluded</i>			
<i>Various—Concluded</i>			
Marani & Morris			
Cost plus fee at daily professional rates for preliminary work and $4\frac{1}{2}$ per cent of actual cost of construction—Engineering services re design of 25-50 bed hospital	30,200 00	21,861 39	21,861 39
Cost plus fee at daily professional rates for preliminary work and $3\frac{1}{2}$ per cent of actual cost of construction for plans and specifications—Architectural services re various buildings	128,310 00	46,653 02	105,604 18
Margison, Babcock and Associates Limited			
Cost plus fee at daily professional rates for modification of design, 3 per cent of actual cost of construction for plans and specifications and $\frac{1}{2}$ of 1 per cent for design—Design cantilever type hangar	115,000 00	10,399 56	10,399 56
Cost plus fee at daily professional rates—Inspection services re overall planning and air materiel base	25,000 00	22,016 80	22,016 80
Cost plus fee of 4 per cent of actual cost of construction—Inspection services re design of Type "C" radio station	91,000 00	90,581 82	90,581 82
Cost plus fee at daily professional rates for preliminary work and $3\frac{1}{2}$ per cent of actual cost of construction for plans and specifications—Inspection services re equipment store building, section M. E. building, etc.	130,400 00	23,795 28	124,711 87
Cost plus fee at daily professional rates for preliminary work and $3\frac{1}{2}$ per cent of actual cost of construction for plans and specifications—Inspection services re permanent hangars	153,432 31	78,589 76	132,849 21
Duncan Neil McIntosh			
Cost plus fee of $3\frac{1}{2}$ per cent of actual cost of construction of first such building constructed—Design and prepare plans re training building, standard design	7,000 00	630 00	630 00
Cost plus fee of $3\frac{1}{2}$ per cent of actual cost of construction of first such building constructed—Design and prepare plans re training building, standard design	10,000 00	3,014 58	3,014 58
Morrison, Hershfield, Millman & Huggins			
Cost plus fee of $3\frac{1}{2}$ per cent of actual cost of construction of first such building constructed—Design standard telecommunication wireless station	8,000 00	2,380 65	2,380 65
Parrott, Tambling & Witmer			
Cost plus fee at daily professional rates—Engineering services re design of standard buildings	19,500 00	18,271 11	18,271 11
Poole Construction Co., Ltd.			
Cost plus fixed fee of \$126,350.20—Construction of 114 married quarters including foundations, sewer and water systems and roads	2,653,399 65	35,010 95	2,541,675 60
Cost plus fixed fee of \$7,980—Repairs to aerodromes, various sites (amends reporting in Public Accounts 1950-51)	167,600 00	70,927 48	145,645 46
T. Pringle & Son Ltd.			
Cost plus fees at various percentage rates—Engineering services re construction of area workshop, ration depot and construction engineering building	29,405 17	29,405 17	29,405 17 (f)
Ross, Patterson, Townsend & Fish			
Cost plus fixed fee of \$40,000—Re design standard boiler plant	47,353 18	45,000 00	45,000 00
Engineering and architectural services re plans and specification for 160 foot span steel hangars	73,900 00	48,048 94	48,948 94
Cost plus fee of 3 per cent of actual cost of first such plant constructed—Design lignite burning high pressure steam plant	19,000 00	19,000 00	19,000 00 (f)
Cost plus fee at daily professional rates for preliminary work and $3\frac{1}{2}$ per cent of actual cost of first plant constructed—Engineering services re construction of standard high pressure steam plants	52,750 00	14,859 62	14,859 62
Stran Steel of Canada Ltd.			
Fabrication and supply of 24 Quonset type steel buildings	251,387 71	128,201 11	251,387 71 (f)
Fabrication and supply of 25 Quonset type buildings	203,277 25	203,277 25	203,277 25 (f)

Location Contractor and Project	Amount of Contract	Payments 1951-52	Payments to date
<i>France</i>			
Sechoud et Metz			
Cost plus fixed fee of \$30,000—Engineering services re modifications of standard Canadian plans to French standards and specifications	32,000 00	6,000 00	6,000 00

Payments of \$25,000 or over for land and buildings

Payee	Description and Location of Property	Amount
<i>ARMY SERVICES</i>		
<i>Nova Scotia</i>		
Roman Catholic Episcopal Corporation of Halifax	St. Mary's College Annex, Halifax	\$ 110,376 62
<i>Quebec</i>		
Altherr, Emile	Site for married quarters, Ste. Foye	65,000 00
The Incumbent and Church Wardens of the Bishop Carmichael Memorial Church of the Parish of St. Albans	St. Alban's Hall, St. Zotique Street East, Montreal	75,000 00
Estate of William Barton Clark and The Royal Trust Company	Site for married quarters, Westmount	27,000 00
Corrigan, Margaret Hancock	Site for married quarters, Ste. Foye	80,000 00
Mainguy, Francis	Site for married quarters, Ste. Foye	140,000 00
City of Quebec and Georges Paquet	Neptune Inn, 115 Cote de la Montagne, Quebec	99,995 05
The Shawinigan Water and Power Company....	Site for armoury, Shawinigan Falls	25,000 00
<i>Ontario</i>		
Belle Ayre Developments Limited and Nathan Silver	Site for ordnance depot, Long Branch	240,000 00
Doyle Equipment Limited	Doyle Building, London	65,000 00
Frontier Recreations & Promoters Ltd.	Old Arena Building, Victoria Avenue, Niagara Falls	75,000 00
Ives, Georganna T.	Site for married quarters, Oakville	65,000 00
Ottawa Public School Board	Cartier Street School, Ottawa	120,765 75
Winters Transport Limited	Terminal Warehouses Ltd. property, St. Catharines	80,000 00
Wolff, James C. S. and C. E. S.	Site for R.C.E.M.E. workshop and garage, Somerset Street East, Ottawa	39,975 00
Woods Manufacturing Co., Limited	Site for R.C.E.M.E. workshop and garage, Somerset Street East, Ottawa	42,949 00
<i>Alberta</i>		
Bloomer, Arthur	Site for depot area, Edmonton	38,500 00
Department of Citizenship and Immigration, Indian Affairs Branch	Part of Sarcee Indian Reserve No. 145, Sarcee Camp	200,000 00
City of Edmonton	11.4 acres of land, Edmonton	53,000 00
<i>British Columbia</i>		
Corporation of the District of Coquitlam	Various properties for warehouse site, Coquitlam	36,338 00
<i>NAVAL SERVICES</i>		
<i>Nova Scotia</i>		
MacCulloch, Charles E. and The Eastern Trust Company	Land for expansion of naval magazine, Bedford Basin	25,948 58
<i>Quebec</i>		
Harold Quinlan Cut Stone Limited	Land for installation of testing facilities, Ville la Salle	150,000 00

<u>Payee</u>	<u>Description and Location of Property</u>	<u>Amount</u>
NAVAL SERVICES—Concluded		
<i>British Columbia</i>		
Reginald C. Burdick and The Royal Trust Company, executors of the estate of Vina Burdick	Land for naval magazine, Metchosin District, Vancouver Island	27,590 49
Corporation of the Township of Esquimalt.....	Land for expansion of naval base and dockyard, Esquimalt	25,260 00
Holland, Walter Glen Cuyler and William Armstrong Cuyler	Land for naval magazine, Metchosin District, Vancouver Island	28,543 03
Johnstone, Alexander Y.	Land for training site, Nanoose District, Vancouver Island	75,000 00
Keith, Jessie Muriel St. Clair	Site for married quarters, Esquimalt	30,211 90
Keller, Weldon Philip	Land for naval magazine, Metchosin District, Vancouver Island	35,000 00
Manning Timber Products Limited	Land for expansion of naval base, Esquimalt..	245,000 00
Miller, David Hunter	Land for naval magazine, Metchosin District, Vancouver Island	65,000 00
Parker, Alfred Ernest and Dorothy L.	Land for naval magazine, Metchosin District, Vancouver Island	35,000 00
Rittich, Ethel	Land for naval magazine, Metchosin District, Vancouver Island	28,000 00
AIR SERVICES		
<i>Quebec</i>		
J. H. Bryant Limited	Bryant Building, Sherbrooke	76,068 55
Canadian National Railways and Canadian National Realities Ltd.	Land for aerodrome development, Lachine...	150,000 00
Charron, Fortunat	Land for aerodrome development, St. Hubert..	27,300 00
Charron, Roma and Ernest and Mrs. Alice Lamarre, wife of Ernest Charron	Land for aerodrome development, St. Hubert..	38,878 00
La Societe de Marie Reparatrice	Convent building, 865 Hart Street and 2 storage buildings at 218 Laviolette Street and 14 Des Prisons Street, Three Rivers	285,000 00
<i>Ontario</i>		
Boake, Harold Franklin and Ethel Mary	Land for aerodrome development, Downsview .	92,088 00
Courtemance, H. M.	Land for aerodrome development, Uplands...	30,000 00
Davidson, Robert Forbie and Irene Isobel.....	Land for aerodrome development, Uplands...	56,018 00
Gauthier, Albert and Rosa	Land for aerodrome development, Earleton...	29,345 00
Gravel, Cleridan	Land for aerodrome development, Earleton...	26,727 00
Hardy, Jane Armstrong and Florence Margaret..	Land for aerodrome development, Uplands...	42,500 00
Hardy, Edith, Margaret and Frances	Land for aerodrome development, Uplands...	33,000 00
W. A. G. Jackson, Muriel Copp and Alice Douglas, executors of the estate of George Alfred Jackson	Land for aerodrome development, Downsview.	128,830 50
Leuyer, Louis	Land for aerodrome development, Uplands...	25,000 00
Leuyer, R.	Land for aerodrome development, Uplands...	33,366 00
Redmond, Forest	Land for aerodrome development, Uplands...	38,700 00
The Royal Bank of Canada, Market Branch, attorney for Samuel and Rita Marcovitch.....	Land for aerodrome development, Uplands...	27,000 00
The Royal Trust Company	The deHavilland Aircraft of Canada, Ltd., property, Downsview	5,000,000 00
G. H. Spratt and estate of J. H. Spratt	Land for aerodrome development, Uplands...	75,000 00
Stacey, James B.	Land for aerodrome development, Uplands...	25,000 00
<i>Manitoba</i>		
Metcalf, A. W.	Land for aerodrome development, MacDonald	31,500 00
<i>Alberta</i>		
Chapman, Norman Lang	Land for aerodrome development, Namao	32,500 00
<i>British Columbia</i>		
Begg, Frank R.	Begg Building, Victoria	105,000 00
Cameron McPherson, executor of the estate of William Nicol	Land for aerodrome development, Sea Island..	50,500 00

Payments of Damage Claims

This statement covers claims for damage to property and persons, mainly in connection with Government owned vehicles, and includes payments under authority of Treasury Board and minor payments not requiring approval of the Board, as well as awards by the Exchequer Court. Individual payments of \$1,000 or over and Exchequer Court Awards totalling \$1,000 or over are listed below.

<u>Payee</u>	<u>Particulars</u>	<u>Authority</u>	<u>Amount</u>
ARMY SERVICES			
Begin, J. E.	Damages to property	T.B. 406636, May 4, 1951	1,709 04
Brawer, Elsie	Injured by Government owned vehicle	Exchequer Court Award	2,000 00
Brawer, Ira	Injured by Government owned vehicle	Exchequer Court Award	3,037 30
Handler, Minnie	Injured by Government owned vehicle	Exchequer Court Award	3,568 61
Jointly to— Brawer, Elsie	Costs allowed re accident ..	Exchequer Court Award	500 00
Brawer, Ira			
Handler, Minnie			
British Yukon Navigation Company Limited	Damages to property	T.B. 421761, January 29, 1952	1,762 61
Commonwealth Drilling Company Limited	Damages to property	Exchequer Court Award	1,500 00
Edmonds, Roy C.	Damages to person and property	Exchequer Court Award	4,336 31
Autobus Fournier Ltée.	Damages to property	T.B. 419258, December 7, 1951	4,032 88
Jointly to— Fraser, Allison	Damages to property	T.B. 407039, May 4, 1951	1,022 16
General Exchange Insurance Corporation ..			
Gaudrault, Richard			
Goodhew, Joyce	Damages to person and property	Exchequer Court Award	1,077 13
Harvey, M. C.	Injured by Government owned vehicle	Exchequer Court Award	5,871 20
Jonas, Albini	Compensation for injuries ..	P.C. 67/4699, September 6, 1951 ...	5,000 00
Keful, John	Injured by Government owned vehicle	T.B. 423529, March 14, 1952	2,079 00
Langevin-Delwaide, Juliette ..	Damages to person and property	T.B. 406863, May 4, 1951	1,214 00
MacKeen, James A.	Injured by Government owned vehicle	Exchequer Court Award	1,352 80
Purvis, Daniel G.	Damages to person and property	Exchequer Court Award	2,017 14
Rolling Plains Ranching and Contracting Limited	Injured by Government owned vehicle	Exchequer Court Award	1,578 36
Smith, Ellwood	Damages to property	P.C. 58/1722, March 26, 1952	2,000 00
District Registrar of the Supreme Court of British Columbia	Damages to property	T.B. 415790, October 4, 1951	1,363 45
Whelan, Gladys	Petition of Right of Melvin W. Hauge re personal injuries	T.B. 416491, October 27, 1951	1,439 07
Whelan, William	Injured by Government owned vehicle	Exchequer Court Award	13,328 37
Whelan, William and Gladys .	Injured by Government owned vehicle	Exchequer Court Award	1,046 40
Sundry awards of less than \$1,000 each (653)	Costs allowed re accident ..	Exchequer Court Award	1,539 15
		Exchequer Court Awards	1,706 63
		Other authorities	73,462 12
			139,643 73

PUBLIC ACCOUNTS, 1951-52: PART II

Payee	Particulars	Authority	Amount
NAVAL SERVICES			
Sundry awards of less than \$1,000 each (88)	Other authorities		6,328 05
AIR SERVICES			
British Yukon Navigation Company Limited	Damages to property	T.B. 422919, February 20, 1952	1,794 53
Jointly to— British Yukon Navigation Company Limited James Taylor Company	Damages to property	T.B. 412059, August 15, 1951	1,853 90
Fairhall, Elva Jean, Administratrix of the estate of Lorimer Fairhall	Compensation for death of husband	T.B. 407038, May 4, 1951	7,150 00
Geophysical Associates of Canada	Damages to property	T.B. 393069, August 24, 1950 and T.B. 404946, April 6, 1951	2,190 00
Hughes, Matilda	Damages to property	T.B. 407038, May 4, 1951	3,483 00
Oakes, Elizabeth Cornell	Compensation for death of husband (Partial payment of judgement)	Exchequer Court Award	22,000 00
Sundry awards of less than \$1,000 each (153)	Exchequer Court Awards		684 54
	Other authorities		16,989 96
			56,146 93
DEFENCE RESEARCH BOARD			
Sundry awards of less than \$1,000 each (9)	Other authorities		961 58
Total			\$ 202,979 29

A recapitulation of these payments follows:

	Exchequer Court Awards	Other Authorities	Total
Army Services	44,459 40	95,084 33	139,543 73
Naval Services		6,328 05	6,328 05
Air Services	22,684 54	33,461 39	56,145 93
Defence Research Board		961 58	961 58
	<u>\$ 67,143 94</u>	<u>\$ 135,535 35</u>	<u>\$ 202,979 29</u>

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	365,672 04	203,826 42
Previous Years—Collectible	140,644 65	221,491 90
—Uncollectible	315,684 97	1,309,370 32
	<u>\$ 822,001 66</u>	<u>\$ 1,734,688 64</u>

Items in excess of \$1,000 transferred to Uncollectible during the current fiscal year:

Air Services—G. A. Avison, \$3,833.04.

Items totalling \$951,033.22 were deleted from Accounts Receivable—Previous Years under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

Personal Advances—Outstanding

Advances for travelling and removal expenses in previous years which were not accounted for at the close of the current fiscal year are listed below. It might be pointed out that, with a few exceptions, these advances were outstanding because the persons concerned failed to submit claims for expenditures they had incurred. Except where stated otherwise, they are no longer serving and the rank listed is that held when the advance was issued.

<u>Advance in fiscal year</u>	<u>Rank (when advance received)</u>	<u>Name</u>	<u>Advance</u>	<u>Balance Outstanding</u>
ARMY SERVICES				
1946-47	Captain	Gordon, W.	\$ 75 00	\$ 35 35 (a)
	Private	Monzik, D.	45 00	13 50 (b)
1947-48	Lieutenant Colonel	Isbester, M.	500 00	46 08 (b)
1950-51	Major (Paymaster)	Duclos, J.	9,550 00	93 05 (b)
	Corporal	Levitt, C. E.	50 00	50 00 (b)
NAVAL SERVICES				
1947-48	Stoker	Chapman, S. W.	20 00	20 00 (d)
1948-49	Leading Seaman	Grayston, G.	10 00	10 00 (a)
1949-50	Able Seaman	Casey, D. H.	125 00	125 00 (e)
	Cadet	Dawson, V.	40 00	40 00 (d)
	Cadet	James, M. C.	50 00	44 60 (d)
	Lieutenant (P)	Lapres, A. F.	100 00	80 00 (c)
	Lieutenant	Legge, E. G.	201 00	89 70 (e)
	Able Seaman	Livingstone, J.	70 00	52 00 (c)
	Lieutenant Commander	Rowlings, C. D.	100 00	100 00 (a)
	Lieutenant (still serving)	Wilson, P. F.	221 00	221 00 (f)
1950-51	Leading Seaman	Chamberlain, J. K.	300 00	255 12 (a)
	Leading Seaman	Dawson, R. J.	367 50	200 46 (d)
	Able Seaman	Gunn, G. A.	350 00	350 00 (c)
	Able Seaman	McCulloch, J.	365 00	110 41 (c)
	Lieutenant (still serving)	McPhee, B.	150 00	150 00 (e)
	Lieutenant	Mordy, J. B.	100 00	49 75 (a)
	Lieutenant Commander	Rook, E. J.	200 00	200 00 (b)
	Leading Seaman	Stewart, J. D.	250 00	250 00 (b)
	Leading Seaman	Taylor, G.	40 00	40 00 (b)
AIR SERVICES				
1950-51	.....	Walker, H. H. (civilian, s.o.s.)	60 00	4 10 (g)

(a) Referred to Department of Justice.

(b) Settlement effected after close of 1951-52.

(c) Being recovered by monthly payments or deductions.

(d) No reply to requests for claim.

(e) Claim in dispute.

(f) Action taken to effect recovery in 1952-53.

(g) Whereabouts unknown.

Pay and Allowances

P.C. 3/6768, December 14, 1951, effective December 1, 1951, authorized increases in the rates of pay and allowances for all ranks of the Armed Services.

Rates detailed in the following statement apply to the Royal Canadian Navy, Canadian Army and Royal Canadian Air Force and were in effect as at March 31, 1952.

The Chairman of the Chiefs of Staff Committee and the Chief of Staff of each of the three Services is paid a consolidated rate of \$15,000 per annum under authority of P.C. 565 and P.C. 566, February 1, 1951.

PUBLIC ACCOUNTS, 1951-52: PART II

Unless otherwise stated, the rates of pay and allowances quoted are monthly rates.

Rank	Pay			Allowances	
	Basic rate	After 3 yrs. in rank	After 6 yrs. in rank	Marriage Allowance *	Subsistence Allowance †
Army Major General	\$ 881 00			\$ 40 00	\$ 165 00
Navy Rear Admiral					
Air Air Vice Marshal					
Army Brigadier	737 00			40 00	153 00
Navy Commodore					
Air Air Commodore					
Army Colonel	555 00	\$ 590 00	\$ 625 00	40 00	139 00
Navy Captain					
Air Group Captain					
Army Lieutenant Colonel	395 00	420 00	445 00	40 00	126 00
Navy Commander					
Air Wing Commander					
Army Major	335 00	355 00	375 00	40 00	113 00
Navy Lieutenant Commander					
Air Squadron Leader					
Army Captain	255 00	275 00	295 00 (after 9 yrs. 315 00)	40 00	94 00
Navy Lieutenant					
Air Flight Lieutenant					
Army Lieutenant	210 00	225 00	240 00	40 00	89 00
Navy Sub-Lieutenant					
Air Flying Officer					
Army 2nd Lieutenant	170 00			40 00	65 00
Navy Acting Sub-Lieutenant					
Air Pilot Officer					
Army Commissioned from Warrant Rank or Staff Sergeant	253 00	268 00	283 00	40 00	94 00
Navy Commissioned Officer					
Air Commissioned from Warrant Rank or Flight Sergeant					
Navy Midshipman	102 00			40 00	61 00
Army Warrant Officer Class I					
Navy Chief Petty Officer 1st Class					
Air Warrant Officer Class I					
Standard Group	193 00	198 00	203 00	30 00	92 00
Group 1	199 00	204 00	209 00		
Group 2	208 00	213 00	218 00		
Group 3	223 00	228 00	233 00		
Group 4	233 00	238 00	243 00		
Army Warrant Officer Class II					
Navy Chief Petty Officer 2nd Class					
Air Warrant Officer Class II					
Standard Group	174 00	179 00	184 00	30 00	81 00
Group 1	180 00	185 00	190 00		
Group 2	189 00	194 00	199 00		
Group 3	204 00	209 00	214 00		
Group 4	214 00	219 00	224 00		
Army Squadron, Battery or Company Quartermaster Sergeant and Staff Sergeant					
Navy Petty Officer 1st Class					
Air Flight Sergeant					
Standard Group	150 00	155 00	160 00	30 00	81 00
Group 1	156 00	161 00	166 00		
Group 2	165 00	170 00	175 00		
Group 3	180 00	185 00	190 00		
Group 4	190 00	195 00	200 00		

Rank	Basic rate	Pay		Allowances	
		After 3 yrs. in rank	After 6 yrs. in rank	Marriage Allowance *	Subsistence Allowance †
Army Sergeant					
Navy Petty Officer 2nd Class					
Air Sergeant					
Standard Group	129 00	134 00	139 00	30 00	72 00
Group 1	135 00	140 00	145 00		
Group 2	144 00	149 00	154 00		
Group 3	159 00	164 00	169 00		
Group 4	169 00	174 00	179 00		
Army Bombardier and Corporal					
Navy Leading Seaman					
Air Corporal					
Standard Group	112 00	115 00	118 00	30 00	61 00
Group 1	118 00	121 00	124 00		
Group 2	127 00	130 00	133 00		
Group 3	142 00	145 00	148 00		
Group 4	152 00	155 00	158 00		
Army Trooper, Gunner, Sapper, Signalman, Driver, Private, Guardsman, Fusilier, Rifleman, Craftsman (1st Class)					
Navy Able Seaman					
Air Leading Aircraftsman					
Standard Group	98 00	101 00	104 00	30 00	61 00
Group 1	104 00	107 00	110 00		
Group 2	113 00	116 00	119 00		
Group 3	128 00	131 00	134 00		
Group 4	138 00	141 00	144 00		
Army Trooper, Gunner, Sapper, Signalman, Driver, Private, Guardsman, Fusilier, Rifleman, Craftsman (2nd Class)					
Navy Ordinary Seaman (Trained)					
Air Aircraftsman 1st Class					
Standard Group	91 00			30 00	61 00
Group 1	97 00				
Group 2	106 00				
Group 3	121 00				
Group 4	131 00				
Army Trooper, Gunner, Sapper, Signalman, Driver, Private, Guardsman, Fusilier, Rifleman, Craftsman (Recruit)					
Navy Ordinary Seaman (On entry)					
Air Aircraftsman 2nd Class					
Standard Group	87 00			30 00	61 00
Group 1	93 00				
Group 2	102 00				
Group 3	117 00				
Group 4	127 00				

In connection with the above group headings, enlistments are usually to the Standard Group but, where the candidate possesses special trade qualifications, he may be enlisted in one of the higher groups. The requirement for eligibility to draw pay in any group above Standard is for the individual to pass a trade test set by the Service. Such tests are carried out periodically.

* Subject to a reduction of \$10 per month if occupying permanent married quarters or \$2.50 per month if occupying temporary married quarters.

† Payable if appropriate quarters are not available at normal place of duty and rations are not provided. If either is provided, the allowance is subject to reduction.

Separated Family's Allowance.—Under certain conditions set forth in Service regulations, this allowance, ranging from \$46 per month for ranks below Sergeant or equivalent rank to \$150 per month for a Major General or equivalent rank, is payable to members of the Forces in receipt of marriage allowance who are obliged to live apart from their families because appropriate accommodation is not available or who have not been authorized to move their families to their place of duty at public expense. An additional \$15 per month is payable if there is a dependent child.

Transportation Allowances.—P.C. 65 1722, March 26, 1952, authorized rates for rail travel of service personnel at $3\frac{1}{2}$ cents per mile for first class travel and $2\frac{1}{2}$ cents for coach class. Rates for meals for service personnel travelling by rail, when issued on transport warrants, are as follows: breakfast, \$1.50; lunch, \$1.80; dinner, \$2.10.

Supplementary Allowances—Duty Outside Canada.—Unless the Minister otherwise directs, members of the three Services posted for duty outside of Canada are entitled to receive supplementary allowances based on the cost of living index for the country concerned in relation to that of Canada. The amounts of the monthly allowances vary by rank and the percentage payable is governed by certain conditions as follows: accompanied by dependents, rations not provided, 100 per cent; accompanied, rations provided for family, 50 per cent; accompanied, rations provided for service member only, 75 per cent; unaccompanied, messing facilities not available, 67 per cent; unaccompanied, messing facilities available 33 per cent.

Supplementary allowances payable, as at March 31, 1952, in certain countries range as follows (the first rate in each case is for staff sergeant or equivalent rank and ranks below and the latter for brigadier or equivalent rank): United Kingdom, \$73-\$275; United States of America, \$112-\$413; France, \$186-\$595.

Foreign Allowance.—This allowance is payable to officers and men of the Army, Navy and Air Force, while serving outside of Canada for a period in excess of 30 days, who are not in receipt of Supplementary Allowances. The rates range from \$9 per month for Corporal or equivalent rank and ranks below to \$55.50 for Major General or equivalent rank.

Rental Allowances—Duty Outside Canada.—Service personnel serving outside Canada who are authorized to receive Supplementary Allowances and who are not provided with accommodation are reimbursed for a portion of their rent, the amounts varying with the rank and the gross monthly rent paid.

Special Allowances payable to Naval, Military or Air Attachés posted for duty at Canadian Embassies and Legations and to Officers of the Canadian Joint Liaison Offices at Washington, D. C. and London, England.—Officers of the Services detailed for duty as Attachés at the various Canadian Embassies and Legations receive special allowances in addition to their pay and allowances of rank on the same basis as those received by officials of equivalent diplomatic rank of the Department of External Affairs. The monthly rates of living and representation allowances and rental allowances in effect as at March 31, 1952, are detailed hereunder.

Appointment and Place	Rank	Living and Representation Allowance	Rental Allowance
Military Attaché, The Hague, The Netherlands	Colonel	\$ 550 00	\$ 17 10
Naval Attaché, The Hague, The Netherlands	Commander	550 00	100 00
Military Attaché, Paris, France	Colonel	651 00	197 67
Air Force Attaché, Paris, France	Group Captain	651 00	158 33
Military Attaché, Ankara, Turkey	Colonel	523 00	180 11
Military Attaché, Belgrade, Yugoslavia	Colonel	464 00	
Air Force Attaché, Belgrade, Yugoslavia	Wing Commander	648 00	143 33
Military Attaché, Stockholm, Sweden	Major	394 00	90 09
Naval Attaché, Stockholm, Sweden	Commander	464 00	92 33
Air Force Attaché, Stockholm, Sweden	Group Captain	464 00	98 88
Air Force Attaché, Prague, Czechoslovakia ...	Group Captain	509 00	110 00
Air Force Attaché, Brussels, Belgium	Wing Commander	598 00	120 43
Military Attaché, Moscow, Russia	Lieutenant Colonel	230 83	Free accommodation provided
Air Force Attaché, Moscow, Russia	Wing Commander	230 83	Free accommodation provided
Military Attaché, Rome, Italy	Colonel	582 00	138 20
Canadian Joint Staff, London, England—			
Army Member	Brigadier	438 00	143 73
Naval Member	Captain	438 00	49 50
Air Force Member	Air Commodore	438 00	92 30
Executive Assistant	Wing Commander	309 00	140 31
Staff Secretary	Lieutenant Colonel	309 00	45 65

Appointment and Place	Rank	Living and Representation Allowance	Rental Allowance
Canadian Joint Staff, Washington, U.S.A.—			
Military Attaché	Brigadier	578 00	165 60
Naval Attaché	Commodore	578 00	162 62
Air Force Attaché	Air Commodore	578 00	141 25
Assistant Military Attaché	Colonel	410 00	137 79
Assistant Naval Attaché	Commander	410 00	151 82
Assistant Air Force Attaché	Group Captain	410 00	224 75
Staff Secretary	Major	410 00	95 48
North Atlantic Treaty Organization—			
Service Representative, London, England...	Major General	438 00	74 58
Service Representative, Washington, U.S.A.	Air Vice Marshal	578 00	172 50
Assistant Service Representative, Paris, France	Wing Commander	552 00	105 37
Air Adviser, Tokyo, Japan	Group Captain	678 00	79 05

In addition, certain officers are reimbursed for club fees, etc., not exceeding \$100 per annum and are paid an allowance not exceeding \$200 per annum for tuition, books, etc., for each child between the ages of 5 and 21 years.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Drury, C. M., Deputy Minister \$15,000 00			Brook, G. E.	5,580 00	962 91
Mathieu, J. E. G. P., Associate Deputy Minister	10,000 00		Brown, L. A.	6,180 00	523 00
Ross, A., Associate Deputy Minister ...	10,000 00	{ \$1,520 66 6,800 00†	Burchill, C. S.	5,380 00	
Armstrong, E. B., Assistant Deputy Minister (Finance) ..	10,000 00		Burgess, E. L.	5,580 00	
Chesley, L. M., Assistant Deputy Minister	11,500 00		Bush, O. F.	6,180 00	
Sharpe, J. A., Assistant Deputy Minister	8,000 00	864 18	Cairns, K. C.	6,180 00	791 98
Stephens, G. L., Special Adviser to Minister..	10,000 00	926 25	Caldwell, G. H.	5,320 00	
Conroy, P. S., Controller General of Inspection Services	8,500 00	579 26	Campbell, B. B. S.	8,500 00	1,755 17
Adam, E. V.	5,120 00	834 35	(including terminable allowance, \$500)		
Ainsworth, H.	6,220 00	667 60	Campbell, W. A.	5,580 00	981 70
Anderson, B. L.	5,260 00		Canniff, F. H.	5,320 00	
Arnold, G. A.	5,020 00		Carpenter, N. O.	5,260 00	688 48
Barton, L. D.	5,260 00		Carter, F. J.	5,900 00	
Beal, S. P.	5,560 00	573 30	Chabot, C. A.	6,860 00	
Belliveau, J. G.	5,260 00		Chater, W. N.	7,200 00	
Birrell, A. L.	6,580 00		Chisholm, J. R.	6,260 00	
			Chomyn, M. W.	5,920 00	
			Clarke, L. M.	5,020 00	
			Cook, C. C.	6,560 00	
			Coulson, H. H.	5,100 00	
			Coulter, A. B.	7,500 00	
			Dacey, J. R.	7,560 00	
			Davidson, R. D.	6,400 00	
			Davis, R. R.	7,500 00	
			Deshaw, B. F.	5,580 00	
			DesRivieres, J. G.	5,000 00	
			Dick, J.	7,200 00	
			Dobrowolski, J. Z.	5,260 00	
			Dodds, R. V.	5,530 00	601 77

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Dumsday, W. H.	6,780 00	772 91	Menendez, C. G.	6,580 00	
Duncan, A. S.	7,080 00	611 61	Miller, A. T.	5,180 00	694 45
Edsell, W. H.	6,300 00		Morgan, H. I.	5,140 00	
Elliott, H. A.	6,860 00		Moss, W.	5,140 00	
Emond, H. P.	5,620 00		Muirhead, T. E.	5,120 00	
Fairlie, J. W.	5,900 00		Naldrett, S. N.	6,860 00	
Fink, N. H.	5,560 00	686 74	Neville, E. J.	6,480 00	2,364 52
Fisher, P. F.	5,820 00		Nevin, R. M.	5,640 00	
Fokuhl, A. H.	5,320 00		Nixon, H. C.	6,220 00	524 77
Fraser, J. E.	5,100 00		Nolan, A. E.	5,540 00	
Fraser, R. A. S.	6,540 00		Ostiguy, G. L.	6,180 00	578 15
Gaylard, R.	5,460 00		Paradis, L.	5,560 00	710 51
Gelley, T. F.	5,960 00		Pare, L. P.	5,600 00	
Goedike, F. B.	5,580 00		Pearson, R.	6,580 00	1,583 53
Good, F. N.	5,260 00	1,731 00	Pelletier, J. H. L.	5,540 00	
Goodenough, H. J.	5,240 00	874 71	Pierce, A. L.	5,920 00	
Grant, A. C.	6,480 00		Pouliot, J. A.	5,260 00	
Grattan, G. E.	5,980 00	687 32	Preston, R. A.	6,260 00	
Hanrahan, F. E.	5,580 00		Ramsay, W. A.	5,920 00	
Hass, Z. K.	5,260 00		Randlesome, H. G.	5,580 00	3,292 51
Hay, J. C.	5,920 00		Reekie, J. E.	7,560 00	967 73
Herald, C. A.	6,580 00		Rennie, G. C.	5,260 00	
Hibling-Keiller, T.	5,020 00		Rhude, S. B.	6,480 00	1,207 36*
Hitsman, J. M.	5,020 00		Rolland, L. S.	5,540 00	1,539 70
Hodgins, J. W.	6,560 00		Ross, G. W.	5,880 00	
Holbrook, G. W.	6,560 00		Rowe, T. K.	5,140 00	566 51
Holgate, P. B.	5,560 00		Rylance, J. H.	5,328 00	1,031 65
Hutchison, T. S.	5,620 00		(including terminable allowance, \$88)		
Ireton, A. L. S.	6,480 00		Sager, C. H.	5,560 00	
Irvin, B. D.	5,376 00		Sanderson, J. S.	8,000 00	511 41
(including terminable allowance, \$56)			Sands, G.	5,460 00	
Jacobs, L. C.	12,000 00	2,235 78	Sawyer, W. R.	8,000 00	
Johnstone, M. B. M.	5,240 00		Simpson, E. L.	6,220 00	691 18
Jones, F. W.	6,460 00		Simpson, J. R.	5,020 00	
Kerby, W.	5,580 00		Slade, K. G.	5,140 00	541 07
Kidd, J. A.	6,560 00	1,347 90	Smeath, P. A. T.	7,200 00	
Killeen, G.	5,100 00		Smith, A. T.	8,000 00	
Lavergne, J. R.	5,800 00	599 19	Smith, M. H.	5,180 00	1,286 79
Little, M.	5,140 00		Smith, N. S. J.	5,540 00	
Livingstone, H. L.	5,140 00		Spurr, J. W.	5,600 00	572 95
Lomas, E. G.	5,260 00	839 65	Stanley, G. F. G.	7,080 00	
Loughead, G. Y.	5,880 00		Tate, H. W.	5,020 00	
Low, C. D.	5,260 00		Taylor, D. B.	6,480 00	
Low, H. R.	7,500 00	2,287 60	Taylor, L. B.	5,100 00	
Lowe, D. M.	5,920 00	2,064 34	Thacker, T. L.	5,208 00	
Lowe, P.	6,860 00		Trott, A.	5,900 00	
Luther, G. M.	7,500 00		Turner, F. E.	5,240 00	
MacGowan, M. C.	5,880 00	1,073 10	Twiss, J. F.	6,260 00	
MacGowan, P. H.	5,208 00		Washburn, W. J.	5,580 00	
(including terminable allowance, \$68)			Wells, A. V.	5,400 00	589 37
MacGregor, R.	5,240 00	508 66	Whatley, R.	6,900 00	506 13
MacKey, F. S.	5,880 00		Whitton, D. M.	5,020 00	
MacLean, H. N.	5,180 00		Willmets, H. G.	5,560 00	
MacNamara, H. N.	6,060 00		Wilson, P. T.	5,520 00	864 55
Malach, V. W.	6,260 00		(including terminable allowance, \$280)		
Martin, R. L.	5,880 00		Wolff, L. H.	5,240 00	
McCormick, D. J.	5,140 00		Wood, W. H.	5,560 00	670 79
McIntyre, E. A.	5,880 00		Worden, H. D.	5,260 00	
McLeod, J. W.	5,120 00		Wright, W. R.	6,560 00	

* Removal expenses.

† Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adams, A. A.	\$ 959 17	Brown, W.	931 86	Finley, J.	533 99
Adams, E.	1,427 06	Buels, E. A.	589 31	Fisher, J. A.	916 24
Adams, G. E.	983 09	Bullock, R. G.	882 59	Fitz-Henry, R. W.	521 10
Adams, J. H. R.	1,749 32	Burlington, H. W.	621 83	Fleming, D.	653 55
Adams, R. C.	1,407 56	Burrows, W.	1,625 38	Forbes, D.	1,539 62
Aird, C. A.	558 75	Buscomb, G. J.	1,286 22		810 77*
Allen, C. D.	2,207 79	Butts, W. C.	1,178 50	Fortin, V.	1,644 60
Allen, D. M.	935 65	Calder, W. K.	2,915 30	Fosker, R.	645 49
Alton, L.	678 00	Caldwell, R.	980 25	Fraser, S. M.	1,178 26
Andrew, E.	1,166 85	Callan, F.	638 82	Friend, J.	835 25
Andrews, M.	3,011 97	Callow, E. V.	2,008 28	Frost, T.	569 25
Arbour, A. F.	633 45	Cameron, R. V.	1,025 10	Gagnon, B.	1,306 36
Ares, I.	1,277 94	Campbell, D. F.	1,054 15	Gannett, W.	2,760 33
Armstrong, G. A.	736 35	Campbell, D. R.	1,028 87	Garelic, B. M.	1,702 84
Arnason, S. A.	1,404 95	Campbell, F. D.	686 40	Gauthier, E.	2,187 93
Ashlee, W.	594 90	Campbell, J. A.	501 27	George, H. V.	746 38
Aubut, G. H.	776 91	Card, M. L.	4,968 77	Germain, B.	672 75
Augustine, A. W.	2,495 83	Carmichael, A.	691 95	Giffin, H. C.	563 82
Ayotte, D.	595 67	Cassidy, G. F.	672 17	Giguere, H. H.	2,415 86
Bach, R. A.	847 23	Chalk, H. H.	1,452 91	Gilfoy, R. W.	514 75
Backer, J.	876 41	Charbonneau, T. J.	958 33	Gillen, J. J.	790 20
Bailey, T.	2,362 95	Clark, J. R.	3,378 43	Gillies, D.	584 40
Baker, W. S.	657 80	Clark, P. W.	2,806 58	Gillies, D. S.	566 41
Bakerman, L.	1,585 02	Close, R. J.	626 54	Godfrey, G. F.	1,546 74
Barnes, L. W.	1,286 48	Coates, M.	777 10	Goodechild, F. S.	902 58
Barter, K. E.	1,171 69	Cockrell, L. P.	2,139 89*	Goulden, A. E.	2,425 67
Beamish, O.	3,460 87	Cole, H.	724 15	Gourre, A.	1,022 62
Bean, A. W.	521 96	Cook, J. E.	1,367 28	Graham, B.	679 20
Beaudoin, D. E.	510 44	Couch, O. B.	683 75	Graham, L. F.	919 95
Beecher, O.	590 28	Coy, B. A.	753 78	Gravel, J. H.	1,647 26
Beemer, G. M.	1,242 08	Crockwright, N. W.	1,754 00	Greogsley, R. W.	811 84
Beemer, H. M.	1,376 83	Crutchlow, L. G.	548 36	Grey, W. N.	790 02
Beloude, D.	1,043 20	Curry, H. G.	567 14	Griffin, H. F.	938 64
Benard, M.	969 54	Dallaire, R.	858 75	Hall, K. A.	1,975 60
Bewell, C. D.	610 65	Daoust, M.	984 30	Hamel, J.	1,867 66
Biddell, J. F.	1,364 32	Davies, D. T.	500 00	Hammill, E. R.	1,533 42
Birch, R. H.	723 21	Demeria, A. H.	665 64	Hanbury, T.	767 15
Blair, E. R.	655 00	Demers, P.	577 50	Hand, D. H.	653 87
Bloomfield, G. J.	594 00	Deriger, M.	774 67	Hanley, F. M.	1,398 42
Boddington, G.	610 10	Desjardins, R.	1,435 26	Hansen, R. D.	1,704 96
Boisclair, A.	782 90	Desrosiers, C. A.	1,377 20	Hanson, W.	2,542 58
Boisseau, R.	753 48	Dewanney, G.	758 65	Harboe, C.	517 89
Bolger, T. J.	2,447 40	Dickinson, W. M.	2,359 70	Hardie, W.	500 80
Bond, H. C.	1,132 53	Dinwoodie, R. D.	551 95	Harold, H. R.	655 00
Bonney, C. R.	794 79	Dixon, W. G.	742 83	Harrington, T. C.	1,164 48
Booth, A. L.	1,073 11	Doetzel, F.	605 40	Harrison, E.	522 25
Borland, A. C.	2,348 68	Dompierre, L.	722 30	Harvison, W.	886 69
Bosley, W. H.	503 69	Dore, P.	781 01	Heatherington, S. A.	517 34
Boucher, J. D.	527 99	Doris, B.	540 50	Hedley, D. H.	912 15
Bourassa, A.	1,547 43	Dostaler, J. P.	1,262 25	Henderson, J. B.	1,073 22
Bousada, S.	649 59	Douville, R.	989 70	Heppell, T.	585 30
Bowler, F.	587 65	Downey, M.	3,057 80	Hoffman, W. A.	537 85
Boyd, F. W.	1,531 86	Driscoll, G. P.	842 54	Hogg, N.	1,389 47
Boyd, J. H.	895 62	Duggan, H. E.	616 57	Holloway, J. M.	642 15
Briggs, R.	2,205 24	Eccles, J. C.	628 65	Hopkinson, E. C.	509 90
Britton, H. W.	1,182 70	Eikland, P.	671 25	Hotte, L.	515 18*
Brix, H.	1,690 48	Einarson, O.	711 69	Houle, L.	866 59
Brookbank, G.	818 50	Elder, D. D.	530 09	Howarth, J.	1,834 40
Brookbank, H.	1,095 98		558 71*	Hoy, L. E.	2,264 55
Brooker, F. S.	1,689 15	Fawcett, W. J.	1,280 09	Hughes, E. S.	3,046 76
Brown, A. T.	850 01	Fay, P.	589 41	Hutchinson, L. F.	1,316 70
Brown, R.	503 05	Feasby, W. R.	1,066 55	Innerhoffer, A.	713 75

	Travelling expenses		Travelling expenses		Travelling expenses
Innes, J.	599 45	McCord, J. E. D.	652 04	Pulvier, E.	849 50
Irvine, T. A.	645 41	McCreary, J. F.	659 45	Purdy, L. E.	651 53
Jackson, R.	1,430 14	McDonald, J. R.	717 92	Quong, J.	755 39
Jacques, O.	2,153 05	McDonald, R. J.	856 90	Rail, H.	1,330 10
Jamieson, A.	3,124 65	McDowall, M. E.	518 79	Reiber, P.	2,191 42
Jarry, C. E.	1,139 81	McEwen, J.	2,357 07	Reid, E.	760 00
Jensen, J. L.	652 25	McLellan, J.	544 25	Reid, G. G.	774 77
Jensen, K.	1,654 60	McLennan, R.	2,852 59	Reid, M. S.	1,762 60
Jensen, P.	1,539 75	McNaughton, N. A.	3,839 22	Render, W. M.	1,415 90
Jette, J.	1,234 50	McRae, S.	567 68	Rex, H.	570 50
Johnstone, R. T.	667 00	Meilleur, N.	946 20	Richardson, R. R.	656 10
Johnstone, W. D.	973 67	Mendels, M. M.	1,581 65	Riddell, M. K.	1,417 23
Johnstone, W. E. N.	637 15	Meunier, F. P.	560 84	Rife, S. H.	1,654 21
Jones, G. T.	611 10	Mewha, S. S.	1,182 79	Ring, R. F.	1,934 93
Joss, J.	2,572 45	Millar, L. E.	2,615 39	Robertson, B.	515 25
Judge, R.	674 73	Miller, E. J.	794 22	Robidas, M.	657 10
Keefe, H. H.	886 36	Millington, R.	1,692 78	Robins, P. S.	950 87
	560 05*	Milne, A.	836 00	Robinson, D. H.	898 93
Kendall, C.	1,708 41	Milne, J. D.	516 77	Roe, H. L.	1,447 98
Kilvert, F. E.	727 50		970 84*	Romaniuk, J. W.	548 20
King, N.	600 45	Milne, W. G.	749 83	Roper, R. A.	554 48
Knickle, R. J. W.	1,166 84	Moffatt, H. L.	1,836 34	Ross, C. W.	520 75
Knights, S. F.	2,284 29	Monroe, J. F.	1,702 26	Rosser, G. L.	1,646 00
Krakstad, H.	602 85	Montgomery, H.	551 62	Rossum, O.	1,328 15
Kreuzpainter, J. L.	995 65	Moreau, G. S.	1,474 81	Reuther, F.	908 55
Krutaski, W.	699 74	Mosher, R. S.	587 04	Russell, D. J.	2,910 84
Kutchan, J. E.	506 50	Mossop, J. A.	643 61	Russell, J.	1,646 04
Lalonde, L.	2,473 01		1,444 76*	St. Denis, D.	674 75
Lancot, H.	850 10	Mouck, J. H.	618 26	Salte, E.	1,184 19
Laroche, S.	2,034 05	Mudiman, A. W.	545 75	Salter, S. J.	1,978 98
Latimer, J. M.	2,283 45	Muff, F.	897 93	Sanders, W. E.	1,526 37
Lavalle, L.	1,159 23	Muir, J. D. L.	1,725 10		1,281 44*
Lawrence, J.	578 50	Murdock, J.	1,533 85	Sawchuk, R.	910 92
Lebel, L. J. A.	633 81	Murray, C. R.	2,391 20	Schnurr, C. P.	786 52
Leduc, J. W.	1,191 54	Murray, G. H.	1,023 04	Seiberras, S.	1,014 25
Lee, J. J.	869 63	Myers, H.	585 55	Scott, E. H.	1,271 39
Leese, E. L.	841 29	Neilson, H.	800 05	Scott, E. J.	1,111 55
Leschart, R.	527 00	Neilson, K.	779 45	Seitz, C. D.	2,657 63
Lessard, J. D. G.	594 30	Noble, J.	722 20	Senecal, J. M.	1,828 42
Levesque, R.	1,067 80	Nordby, L. O.	1,119 90	Shellnut, G. S.	2,127 18
Lillico, H.	592 00	Norton, T. L.	1,187 30		1,144 87*
Limoges, P. E.	1,456 65	Ochitwa, P.	579 74	Sherman, W.	788 00
Little, K. D.	1,231 61	O'Grady, D. J.	1,384 31	Shewchuk, A.	1,411 00
Lussier, G.	738 59	Olynek, F.	591 25	Simard, A.	537 70
Lyons, J. M.	647 64	Osmachenko, M.	1,077 55	Simon, D.	826 90
	1,342 58*	Ouchar, N.	842 05	Sinclair, G.	506 65
MacDonald, R.	527 48	Palen, E.	1,825 16	Singer, H.	527 52
MacFarlane, R. C. B.	547 10	Palmer, H. S.	550 62	Sirois, V.	1,157 49
MacKenzie, P.	516 25	Paquin, J. G. M.	1,831 40	Sjorstrand, E.	547 33
MacKenzie, W. C.	521 00	Parker, W. J.	535 72	Skerry, F. W.	1,054 19
MacIn, H. R.	739 83	Patrick, J.	787 83	Smith, A.	843 65
Madill, J.	824 20	Peach, J. L.	655 86	Smith, O. B.	2,294 04
Magnusson, W. A.	535 60	Pearce, P. A.	791 90	Soly, L. J. A.	3,317 77
Mahoney, C. W.	2,620 91		635 02*	Speirs, W.	1,014 15
Mansfield, A.	1,060 84	Peet, H.	1,470 90	Spence, G.	1,515 94
Marcoux, R. A.	574 81	Persinger, N. C.	574 40	Spitzer, V. H.	1,645 63
Marks, G. P.	2,686 43	Phillips, R. C.	1,110 58	Spurrell, B. W.	918 19
Marquis, B.	1,143 00	Pickard, E. J.	606 85	Stansfield, H.	3,361 06
Marshall, J. W.	850 05	Plante, T.	534 30	Stanzel, O. M.	2,094 74
Masterson, S.	642 70	Pope, F. H.	816 05	Steel, J.	1,459 70
Maunder, J. F. C.	826 85	Poulin, J.	510 12	Stewart, E. B.	1,208 50
McCabe, J. S.	911 83	Pow, C. J.	860 75	Stewart, J. C.	923 98
McCarthy, C. W.	2,088 35	Power, W. F.	840 37	Stringer, C.	584 35
McClavey, R. J.	1,789 54		585 53*	Strom, W.	1,708 45

	Travelling expenses		Travelling expenses		Travelling expenses
Stroud, J.	2,396 01	Townley, J.	767 40	Whitfield, F.	833 25
Stucke, H.	622 80	Trotman, J. H.	648 90	Wickston, A.	605 00
Sullivan, D. G.	528 00	Trupp, N. A.	2,212 34	Wiles, E. W.	718 78
Sullivan, N. M.	1,161 26	Turner, C. R.	721 01	Williams, T. E.	1,415 19
Swanson, H. L.	807 55	Valentine, R. J.	2,650 73	Williamson, F. J. ...	1,482 89
Sweeney, E.	2,758 28	Vaughn, A.	806 51	Williscroft, W. G. ...	720 20
Taggesell, W.	822 75	Vauthier, M. A.	849 25	Wilson, G. G.	2,256 27
Tallman, C. G.	1,553 59	Viau, R. J.	1,253 80	Wilson, H. C.	2,638 11
Tanner, F. T.	667 40	Viau, T. R.	2,067 65	Wilson, T. S.	1,466 49
Tant, V. E.	991 10	Walker, J.	1,467 14	Wilson, W. J.	945 75
Telford, C. C.	934 94	Wallace, W.	1,112 90	Wood, T. L.	1,819 10
Thalmann, E. A.	501 23*	Watson, J. W.	659 10	Worden, W. D.	945 65
Thomas, D. G.	937 59	Welch, D. P.	592 79	Worthington, A.	886 82
Thompson, F. S. B. .	565 35	West, H. A. S.	855 00	Wright, F. E.	2,113 31
Thompson, W.	1,004 50	Whalen, W. G.	727 73	Young, E. G.	519 56
Thomson, J. D.	2,989 70	White, R.	648 15	Young, L.	600 65
Thomson, W.	716 30	White, W. C.	504 54	Young, M.	578 03
Thornburg, M.	1,271 00	Whiteside, G. F.	508 86	Zurowski, R. A.	687 31

* Removal expenses.

Suppliers and Contractors receiving \$25,000 or over from this Department

NOTES.—(a) Payments to contractors on public works contracts of \$25,000 or over on a firm price basis and \$5,000 or over on a cost plus basis are described in detail elsewhere in this section of the report. If a contractor received \$25,000 or over from the Department, his name and the total amount received are also included in the following list.

(b) With the exception of purchases made under local purchase authority granted to this Department, all purchases of materials and supplies were arranged through the Department of Defence Production.

Abercorn Aero Limited, Montreal, \$514,419.18; Abitibi Woollen Mills Inc., Amos, Que., \$141,485.76; Abra, Balharrie & Shore, Ottawa, \$52,176.80; Joseph Abramsky & Sons, Limited, Kingston, Ont., \$25,988.29; Acadia Construction Limited, Bridgewater, N.S., \$932,738.59; Acme Glove Works, Limited, Montreal, \$321,232.60; Acme Hotel Supplies, Montreal, \$84,842.76; Acme Lumber Co., Montreal, \$107,160.73; Acme Machine & Tools Limited, Toronto, \$48,534.32; Acme Paper Products Co., Ltd., Toronto, \$27,007.91; Acme Restaurant Equipment Company, Montreal, \$79,656.91; Acme Steel Co. Canada Ltd., Montreal, \$250,152.83; Acousticon Dictograph Co. of Canada, Limited, Toronto, \$25,439.32; The Acton Rubber Co., Limited, Acton Vale, Que., \$475,630.51; The Acton Shoe Co., Limited, Acton Vale, Que., \$873,453.22; Acton Vale Silk Mills, Ltd., Acton Vale, Que., \$49,556.81; James Adam, Ottawa, \$26,694.55; J. D. Adams Limited, Paris, Ont., \$198,501.51; Gordon S. Adamson, Toronto, \$109,487.18; Addressograph-Multigraph of Canada, Limited, Toronto, \$26,716.94; Adam Tool & Supply Co. Limited, Montreal, \$38,129.09; Aero Club of B.C., Vancouver, \$46,105.90; Aerojet Engineering Corporation, Azusa, Cal., U.S.A., \$75,623.37; Aeronautical Machinery Corporation, Chicago, Ill., U.S.A., \$26,421.08; The Ahearn & Soper Co., Ltd., Ottawa, \$512,799.85; Aircraft Appliances and Equipment Limited, Toronto, \$299,820.91; Aircraft Industries of Canada Limited, Montreal, \$1,223,727.53; Alberta Launderers & Dry Cleaners, Edmonton, \$44,158.78; Alberta Meat Company Ltd., Vancouver, \$296,665.52; Province of Alberta, \$141,554.04; University of Alberta, Edmonton, \$58,881.70; Aldershot Poultry Farm Ltd., Aldershot, Ont., \$28,709.25; Alexander Construction Ltd., Edmonton, \$1,778,983.34; Alexandria Glove Works Reg'd., Alexandria, Ont., \$113,500; Alfred Knitting Limited, Alfred, Ont., \$557,242.13; Alio Machine Shop, Hull, Que., \$26,273.70; The Alison Machinery Company Limited, Toronto, \$82,913.68; All-Steel Buildings Limited, Toronto, \$26,114.40; Allis-Chalmers Rumely Ltd., Toronto, \$432,020.20; Allore Company Limited, Trenton, Ont., \$33,939.42; Alloy Metal Sales Limited, Toronto, \$37,091.57; Alpha Aracon Radio Company Limited, Toronto, \$55,542.74; Alpha Products Limited, Vancouver, \$52,525.98; Alsip Brick, Tile & Lumber Co., Ltd., Winnipeg, \$84,305.45; Emile Altherr, Ste. Foye, Que., \$65,000; Aluminum Co. of Canada Limited, Montreal, \$134,235.18; Aluminum Goods Limited, Toronto, \$89,654.70; American Optical Co. of Canada, Limited, Toronto, \$84,097.40; P. C. Amos, Montreal, \$91,000; Ampower Corporation, New York, N.Y., U.S.A., \$199,023.66; Anaconda American Brass, Limited, New Toronto, Ont., \$161,919.61; Anaconda Wire & Cable Company, Hastings-on-Hudson, N.Y., U.S.A., \$366,552.95; A. A. Anderson, Churchill, Man., \$37,566.17; Roderick V. Anderson, Toronto, \$185,852.77; T. A. Andre & Sons Limited, Kingston, Ont., \$644,597.74; Andrews Wire Works of Canada, Limited, Watford, Ont., \$33,088.47; The Andros Shipping Co. Ltd., Montreal, \$261,620.91; S. Anglin Co., Ltd., Kingston, Ont., \$77,937.41; Anglo-Canadian Drug Company, Ltd., Oshawa, Ont., \$47,082.16; Anglo-Canadian Oils Ltd., Brandon, Man., \$328,032.08; Annapolis Dairy, Annapolis Royal, N.S., \$30,561.09; Annapolis Valley Canners Ltd., Hantsport, N.S., \$38,672.35; Annapolis Valley Construction Limited, Truro, N.S., \$460,687.08; Anasco of Canada Limited, Toronto, \$89,951.61; Anthes-Imperial Ltd., St. Catharines, Ont., \$51,508.58; Anthracite Sales Co. Ltd., Toronto, \$34,127.99; G. Archambault Limitée, Montreal, \$1,421,125.80;

Archibald Coal Co., Limited, Halifax, \$30,193.83; Arkel Clothing Mfg. Co. Ltd., Montreal, \$17,035.21; Arceo Drainage & Metal Products of Canada Ltd., Guelph, Ont., \$5,013,851.31; Armstrong Cork Canada Limited, Montreal, \$109,837.86; S. A. Armstrong Limited, Toronto, \$36,498.36; Army & Navy Department Store Ltd., Edmonton, \$83,495.54; Army Kinema Corporation, London, England, \$38,275.39; Arnett Company Limited, Winnipeg, \$37,594.37; Arrow Transfer Co., Ltd., Vancouver, \$27,880.71; Artex Woollens Limited, Toronto, \$697,864.03; The Asbestos Covering Company Limited, Montreal, \$30,396.41; Ash-Temple Company Limited, Toronto, \$51,020.44; J. H. Ashdown Hardware Co., Ltd., Winnipeg, \$217,576.61; Ashfield Brothers, Fredericton, \$43,411.28; Ashley & Auger, Ottawa, \$37,295.84; Assiniboia Engineering Company Ltd., Calgary, Alta., \$305,815.80; Associated Sales Agency, Montreal, \$42,864.41; Associated Screen News Limited, Montreal, \$427,705.14; Associated Textiles of Canada, Limited, Montreal, \$1,133,928.14; Atlantic Acadia Sugar Sales Company, Ltd., Montreal, \$51,257.08; Atlantic Electronics Corporation, Port Washington, N.Y., U.S.A., \$25,739.54; Atlas Asbestos Co., Limited, Montreal, \$68,371.91; Atlas Construction Co. Limited, Westmount, Que., \$3,574,752.77; Atlas Lumber Company, Ltd., Edmonton, \$33,700.06; Atlas Polar Co., Ltd., Toronto, \$34,479.49; Atlas Steels Ltd., Welland, Ont., \$121,866.22; Auger & Auger Limitée, Quebec, \$73,004.40; Austen Bros. Ltd., Halifax, \$85,833.51; Auto Electric Service Company Limited, Toronto, \$59,641.67; L'Auto-Neige Bombardier Limitée, Valcourt, Que., \$154,558.65; Auto Service & Tire Corporation, Montreal, \$33,554.62; Autobus Fournier Ltée., Quebec, \$123,130.13; Automatic Electric (Canada) Ltd., Toronto, \$42,923.33; Automotive Hardware Limited, Toronto, \$41,808.56; Automotive Products Co. Ltd., Montreal, \$98,763.67; Aviation Electric Ltd., Montreal, \$3,399,305.79; AviQUIPO of Canada Ltd., Montreal, \$93,646.14; Avon River Power Co., Ltd., Halifax, \$107,154.09; Ayers Limited, Lachute Mills, Que., \$1,269,653.01; Ayerst, McKenna & Harrison, Limited, Montreal, \$55,166.58.

The B.V.D. Company, Limited, Montreal, \$71,507.81; The Babb Company (Canada) Ltd., Dorval, Que., \$610,917.85; Babcock-Wileox & Goldie-McCulloch, Limited, Galt, Ont., \$195,103.75; Babine & Taylor, Yarmouth, N.S., \$28,968.10; Bacal & Sons Limited, Montreal, \$44,847.29; Backstay Standard Co., Limited, Windsor, Ont., \$51,834.43; F. Bacon & Company Reg'd., Montreal, \$33,240.71; Andrew Baile Limited, Montreal, \$25,079.82; J. B. Baillargeon Express, Montreal, \$82,096.15; P. Baillargeon, St. Johns, Que., \$42,567.20; W. E. Baker, Brantford, Ont., \$95,301.17; Baldasaro & Sons and P. Sinierope, North Bay, Ont., \$58,852.80; Baldt Anchor, Chain & Forge Division of the Boston Metals Company, Chester, Penn., U.S.A., \$38,624.98; Ball Brothers Limited, Kitchener, Ont., \$321,278.20; The Ball Planing Mill Co., Limited, Barrie, Ont., \$51,353.83; R. M. Ballantyne Company Limited, Stratford, Ont., \$149,358.59; W. L. Ballentine Co., Ltd., Toronto, \$104,804.76; Bancroft Industries Ltd., Montreal, \$114,687.32; Banff Trail Agency, Calgary, Alta., \$61,985.13; F. F. Barber Machinery Company, Toronto, \$37,475.42; Bardahl Lubricants Ltd., Montreal, \$25,305.20; Barker Lumber Company Ltd., Kingston, Ont., \$29,584.36; Barott, Marshall, Montgomery & Merrett, Montreal, \$138,678.28; Barr & Anderson (Interior) Ltd., Kelowna, B.C., \$112,587; Barrett Brothers Ltd., Toronto, \$39,627.17; The Barrett Company, Limited, Montreal, \$37,383.80; J. D. Barrett, Truro, N.S., \$45,429.65; Barrie Glove & Knitting Co., Limited, Kitchener, Ont., \$26,227.87; Barry & Staines Linoleum (Canada), Ltd., Farnham, Que., \$28,590.92; Barry Casuals Inc., Montreal, \$66,681.60; Bartle & Gibson Co., Ltd., Victoria, \$53,688.51; Bata Shoe Company of Canada, Limited, Batawa, Ont., \$50,657.08; Bates & Innes Limited, Carleton Place, Ont., \$689,761.69; Bauer & Black, Toronto, \$86,993.56; Bausch & Lomb Optical Co., Ltd., Toronto, \$35,789.86; John W. Bavington Ltd., Peterborough, Ont., \$46,572.20; M. L. Baxter Limited, Toronto, \$58,473.62; Baynes Manning Ltd., Vancouver, \$259,315.86; Beach Foundry Limited, Ottawa, \$73,265.40; Beach Industries Limited, Smiths Falls, Ont., \$34,176.20; Beacons Optical & Precision Materials Co., Ltd., Montreal, \$76,406.10; K. J. Beamish Construction Co., Limited, Toronto, \$20,809.34; Beardmore & Co. Ltd., Acton, Ont., \$200,981.39; Beatty Bros. Limited, Fergus, Ont., \$281,285.64; Philippe Beaubien & Cie., Montreal, \$28,924.25; Nap Beauchamp Construction Co., Penetanguishene, Ont., \$33,755.55; Beauchemin & Hurter, Montreal, \$132,273.93; Beaudet & Fils, Quebec, \$202,476.25; Beaumont Knitting Mills Limited, Glen Williams, Ont., \$156,347.10; Beaver Brush Company Limited, Outremont, Que., \$88,879.08; Beaver Lumber Company Limited, Winnipeg, \$127,564.73; W. C. Becker Equipment Co., Limited, Toronto, \$1,730,928.67; Beech Aircraft Corporation, Wichita, Kan., U.S.A., \$19,051,022.02; Frank R. Begg, Victoria, \$106,585.40; Behr Manning (Canada) Limited, Brantford, Ont., \$59,753.39; Bekins Moving & Storage Company Limited, Vancouver, \$69,069.12; Belgian Leather Gloves Mfg. Co., Montreal, \$48,802.10; Bell & Morris Limited, Calgary, Alta., \$48,487.56; Bell Aircraft Corporation, Fort Worth, Texas, U.S.A., \$1,16,042.63; Bell, Rinfret & Company, Limited, Montreal, \$68,307.89; The Bell Telephone Co. of Canada, Montreal, \$956,362.45; A. M. Bell & Co. Limited, Halifax, \$36,675.15; Belle Ayre Developments Limited and Nathan Silver, Long Branch, Ont., \$240,000; Belle Cleaners, Belleville, Ont., \$37,434.67; Geo. H. Belton Lumber Co., Limited, London, Ont., \$50,249.18; Bendix-Eclipse of Canada, Limited, Windsor, Ont., \$30,510.36; Bennett Limited, Chambly Canton, Que., \$249,136.42; Bennett-Pratt Ltd., Weston, Ont., \$464,815.46; Bennett & White of Edmonton, Ltd., Edmonton, \$1,617,037.04; Bennett & Wright Limited, Toronto, \$27,369.03; Benogroph, Montreal, \$70,101.62; Berkel Products Co., Limited, Toronto, \$82,760.64; Jos. Bernard & Fils Enr., Beauceville, Que., \$52,398; The John Bertram & Sons Co., Limited, Dundas, Ont., \$773,049.58; Bickle Seagrave Limited, Woodstock, Ont., \$245,863.41; Big 4 Van Lines Ltd., Edmonton, \$112,584.79; Bilodeau & Dore, Enr., Quebec, \$29,561.02; Biltmore Construction Ltd., Vancouver, \$95,954; Biltrite Furniture Mfg. Co., Terrebonne, Que., \$61,658.16; Bird Construction Co., Ltd., Winnipeg, \$1,321,514.59; Henry Birks & Sons (Montreal), Limited, Montreal, \$148,998.89; Birley, Wade & Stockdill, Victoria, \$54,583.84; Bishop Asphalt Papers Limited, Portneuf Station, Que., \$31,461.96; The Incumbent and Church Wardens of the Bishop Carmichael Memorial Church, Montreal, \$75,000; Blachford Shoe Manufacturing Company Limited, Toronto, \$288,733.20; Black & Decker Mfg. Co., Ltd., Toronto, \$75,661.02; Black-Sivalls & Bryson Ltd., Calgary, Alta., \$38,873.17; Blair Equipment Limited, Ottawa, \$33,181.40; Blakeney and

Son Ltd., Moncton, N.B., \$120,093.06; B. A. Blakeney Ltd., Halifax, \$45,508.20; G. S. Blakeslee & Co., Limited, Toronto, \$143,717.48; Arthur Bloomer, Vancouver, \$38,500; The Blue Ribbon Bedding Company of Canada Limited, Montreal, \$280,101.25; Blue Ribbon Limited, Winnipeg, \$77,767.90; The R. A. Blyth Company, Toronto, \$45,313.76; Harold Franklin and Ethel Mary Boake, Downsview, Ont., \$92,088; The Boeckh Co., Ltd., Toronto, \$50,127.77; Bogdon & Gross Furniture Co. Ltd., Walkerton, Ont., \$199,902.49; John H. Bolton, Toronto, \$130,981.90; Thomas Bonar & Co. (Canada), Limited, Montreal, \$379,337.69; Boosey & Hawkes (Canada) Ltd., Toronto, \$105,395.86; R. F. Booth Construction Ltd., Niagara Falls, Ont., \$476,206.10; The Borden Co., Ltd., Toronto, \$186,990.97; J. A. Y. Bouchard Inc., Quebec, \$31,637.42; G. A. Boulet Limitée, St. Tite, Que., \$1,138,489.95; Boutilliers Ltd., Halifax, \$43,064.65; S. F. Bowser Co., Limited, Hamilton, Ont., \$278,053.74; Boyle-Midway (Canada) Limited, New Toronto, Ont., \$25,400.66; Brabant Brothers Ltd., St. Boniface, Man., \$87,207.32; Brandon Packers Ltd., Brandon, Man., \$90,809.93; Brandon Shirt Mfg. Co. Ltd., St. Gabriel-de-Brandon, Que., \$47,350; Brandon Van and Storage Co. Limited, Brandon, Man., \$26,297.99; Brandram-Henderson Ltd., Montreal, \$66,548.48; Brantford Coach & Body Limited, Brantford, Ont., \$233,657.01; Brantford Roofing Co., Limited, Brantford, Ont., \$33,860.58; W. C. Brennan Contracting Co., Hamilton, Ont., \$682,935.93; W. C. Brennan Paving Co. Ltd., Hamilton, Ont., \$284,551.12; Brent Construction Co. Ltd., Edmonton, \$52,055.50; R. L. Brews & Son, Calgary, Alta., \$48,578.41; Brinton-Peterboro Carpet Co., Limited, Montreal, \$181,870.41; The Bristol Aeroplane Company of Canada Limited, Montreal, \$2,033,099.04; Bristol Aeroplane Engines (Eastern) Limited, Montreal, \$1,085,798.16; British Aeroplane Engines Ltd., Vancouver, \$563,399.03; British America Paint Co., Ltd., Victoria, \$149,693.34; British American Oil Co., Ltd., Toronto, \$2,558,276.55; British American Silk Mills, Limited, Montreal, \$64,000.16; British Columbia Electric Company Limited, Vancouver, \$557,633.59; B.C. Equipment Co., Ltd., Vancouver, \$60,208.56; British Columbia Packers, Limited, Vancouver, \$71,928.08; British Columbia Power Commission, Victoria, \$36,140.58; British Columbia Telephone Co., Victoria, \$104,698.24; The University of British Columbia, Vancouver, \$60,760.43; British Industrial Agencies, Montreal, \$44,698.03; British Ropes Canadian Factory Ltd., Vancouver, \$44,790.54; British Rubber Co., Limited, Montreal, \$155,884.87; British Yukon Navigation Co., Whitehorse, Y.T., \$1,823,923.50; Valere Brochu Inc., Beauport, Que., \$29,558.45; Stanley Brock Limited, Winnipeg, \$65,140.34; Brodie Brush Company Limited, Vancouver, \$27,703.31; The Brook Woollen Co. of Simcoe, Simcoe, Ont., \$314,468.60; Stanley G. Brookes Limited, Ottawa, \$70,834.03; Brookfield Construction Co. Limited, Halifax, \$3,602,128.19; Brown & Rutherford Limited, Winnipeg, \$38,478.47; The Brown Boggs Foundry & Machine Co., Limited, Hamilton, Ont., \$68,411.19; Dave Brown, Woodstock, Ont., \$33,846.40; Gordon G. Brown & Company, Toronto, \$69,584.04; Stan Brown Transport Limited, Windsor, Ont., \$60,762; Browns' Bread Limited, Toronto, \$34,081.65; Bruce Coal Co. Limited, Ottawa, \$42,932.13; Bruck Mills Limited, Montreal, \$192,394.62; Brunner Corporation (Canada), Limited, Port Hope, Ont., \$113,449.86; Brush (Canada) Ltd., Toronto, \$240,833.06; Bryant Electric Co. Ltd., Halifax, \$60,220.92; J. H. Bryant Limited, Sherbrooke, Que., \$77,943.55; Bryers Construction Co., Hamilton, Ont., \$328,492.20; Buffalo Cap & Neckwear Limited, Winnipeg, \$180,797.36; Builders Sales Limited, Ottawa, \$35,933.42; Building Products, Limited, Ville LaSalle, Que., \$91,236.83; Building Renovators Limited, Montreal, \$88,749.86; Bumstead & Sons, Fort Nelson, B.C., \$43,716.24; Reginald C. Burdick, Victoria, \$27,590.49; Burger Auto Body and Radiator Co., Montreal, \$32,626.78; Burgess Battery Co., Niagara Falls, Ont., \$103,747.55; Burke Electric & X-ray Co. Limited, Toronto, \$37,385.03; Burns & Co. Limited, Calgary, Alta., \$760,280.35; Burns & Dutton Concrete & Construction Co. Ltd., Calgary, Alta., \$1,383,884.86; Burrard Dry Dock Co., Limited, North Vancouver, B.C., \$3,391,087.89; Butler Metal Products Limited, Preston, Ont., \$30,946.16; S. Butler, Moncton, N.B., \$61,640; Byers' Transport, Wainwright, Alta., \$45,298.49; A. F. Byers Construction Co. Ltd., Montreal, \$5,401,697.62.

Caldwell Construction Co. Ltd., Fredericton, \$51,476; Caldwell Linen Mills Limited, Iroquois, Ont., \$288,039.94; City of Calgary, Alta., \$243,841.67; Calgary Packers, Calgary, Alta., \$62,810.14; Calgary Power Co., Ltd., Calgary, Alta., \$79,742.63; Cameron Contracting Limited, Halifax, \$33,182.34; Campbell-Bennett Ltd., Vancouver, \$26,936; Campbell-Decarie Limited, Montreal, \$47,280.34; Campbell Steel & Iron Works, Limited, Ottawa, \$59,302.81; Gordon Campbell Ltd., Vancouver, \$81,935.53; M. J. Campbell Limited, Toronto, \$68,838.72; Campbell's Limited, Whitehorse, Y.T., \$42,714.42; Campeau Construction Co., Ottawa, \$124,433.56; Canada & Dominion Sugar Co., Ltd., Montreal, \$83,681.15; Canada Bread Co., Ltd., Toronto, \$82,776.22; Canada Catering Company Limited, Montreal, \$527,636.96; Canada Cement Company Limited, Montreal, \$116,617.31; Government of Canada—Canadian Arsenals Limited, \$8,652,390.69, Canadian Commercial Corporation, \$298,994.39, Central Mortgage and Housing Corporation, \$612,415.50, Department of Citizenship and Immigration, Indian Affairs Branch, \$200,000, Department of Defence Production, \$938,905.88, Department of External Affairs, \$25,738.25, National Film Board, \$192,170.93, National Harbours Board, \$65,828.45, National Research Council, \$52,998.58, Department of National Revenue, \$19,252,235.15, Northern Transportation Co. (1947) Ltd., \$67,964.89, Polymer Corporation, Limited, \$42,189.03, Department of Public Printing and Stationery, \$7,039,888.62, Department of Public Works, \$90,473.20, Department of Transport, \$242,172.03, Department of Veterans Affairs, \$722,810.74; Canada Iron Foundries, Limited, Montreal, \$93,867.73; The Canada Metal Co., Ltd., Toronto, \$54,651.33; Canada Packers, Ltd., Toronto, \$4,219,279.15; Canada Paint Co., Ltd., Montreal, \$80,339.92; Canada Paper Company, Montreal, \$36,986.71; Canada Varnish Co., Limited, Toronto, \$28,455.91; Canada West Shoe Mfg. Co., Limited, Winnipeg, \$912,765.61; Canada Western Cordage Company Ltd., Vancouver, \$60,994.81; Canada Wire & Cable Co., Ltd., Toronto, \$516,953.91; Canadair, Ltd., Montreal, \$68,850,916.52; Canadian Assemblies Limited, Amherst, N.S., \$29,504.11; Canadian Aviation Electronics Limited, Montreal, \$1,299,153.14; Canadian Bakeries Ltd., Calgary, Alta., \$40,102.67; Canadian Benaudi Co., Ltd., Ottawa, \$25,245; The Canadian Bridge Co., Ltd., Walkerville, Ont., \$28,960.65; Canadian Cannery, Limited, Hamilton, Ont., \$157,847.57; Canadian Car & Foundry Co., Limited, Montreal, \$11,454,459.99;

Canadian Carborundum Co., Limited, Niagara Falls, Ont., \$46,807.34; Canadian Cellulose Products Limited, Montreal, \$34,145.55; Canadian Comstock Company Limited, Montreal, \$666,500.16; Canadian Converters' Co. Ltd., Montreal, \$1,307,350.60; Canadian Corps of Commissionaires, Montreal, \$1,388,095.39; Canadian Cottons, Ltd., Montreal, \$82,000.23; Canadian Dressed Meats Limited, Toronto, \$119,091.62; Canadian Electrical Supply Co., Limited, Montreal, \$44,849.11; Canadian Factors Corporation Limited, Montreal, \$245,479.14; Canadian Fairbanks-Morse Co. Ltd., Montreal, \$1,414,230.58; The Canadian Fire Hose Company Limited, Montreal, \$47,726.28; Canadian Freightways Ltd., Calgary, Alta., \$53,048.25; Canadian Furnishings Company, Montreal, \$26,562.38; Canadian Guiters Reg'd., Montreal, \$50,685.23; Canadian Garments Ltd., Winnipeg, \$139,368.66; Canadian General Electric Co., Limited, Toronto, \$5,225,890.28; Canadian General Tower Limited, Galt, Ont. \$513,123.30; Canadian Hoffman Machinery Co., Limited, Toronto, \$77,087.54; The Canadian Import Co., Limited, Quebec, \$235,177.12; Canadian Industries Ltd., Montreal, \$762,878.49; Canadian Ingersoll-Rand Co., Ltd., Montreal, \$104,155.88; Canadian Johns-Manville Co., Limited, Toronto, \$515,296.39; Canadian Kodak Co., Limited, Toronto, \$430,973.41; Canadian Laboratory Supplies, Ltd., Toronto, \$80,793.25; Canadian Laco Lamps, Ltd., Montreal, \$44,773.50; Canadian Lift Truck Co., Ltd., Montreal, \$76,096.73; Canadian Line Materials Limited, Toronto, \$46,017.65; Canadian Liquid Air Co., Ltd., Montreal, \$127,738.05; Canadian Marconi Co., Montreal, \$3,468,536.42; Canadian National Railways, Montreal, \$11,252,454.42; Canadian National Railways and Canadian National Realities Ltd., Montreal, \$150,000; Canadian National Telegraphs, Montreal, \$317,471.80; Canadian Office & School Furniture Limited, Preston, Ont., \$68,160.59; Canadian Oil Companies Ltd., Toronto, \$194,948.70; Canadian Pacific Airlines, Ltd., Montreal, \$5,933,224.71; Canadian Pacific Express Co., Montreal, \$188,195.79; Canadian Pacific Railway Co., Montreal, \$10,240,301.48; Canadian Plywoods Ltd., Montreal, \$152,783.99; Canadian Pratt & Whitney Aircraft Co., Ltd., Montreal, \$4,149,953.82; Canadian Rogers Western Limited, Winnipeg, \$79,168.93; Canadian Shipbuilding & Engineering Limited, Collingwood, Ont., \$820,564.73; Canadian Shipping Brokers Ltd., London, England, \$236,762.50; Canadian Standards Association, Toronto, \$39,993.52; Canadian Steel Corporation, Limited, Walkerville, Ont., \$31,440.96; Canadian Steel Improvement Ltd., Toronto, \$2,027,602.34; Canadian Steel Strapping Company Limited, Montreal, \$54,596.24; Canadian Technical Tape Limited, Montreal, \$43,806.42; Canadian Vickers, Ltd., Montreal, \$7,044,287.38; Canadian Western Millwork Limited, St. Boniface, Man., \$37,102.97; Canadian Western Natural Gas Company Limited, Calgary, Alta., \$196,150.26; Canadian Westinghouse Co., Ltd., Hamilton, Ont., \$333,356.81; Canadian Wirebound Boxes, Limited, Toronto, \$449,238.43; Canadian Wm. A. Rogers, Limited, Toronto, \$76,394.22; Canadian Wright, Ltd., Montreal, \$3,938,909.80; Canfor Building Products Limited, Victoria, \$49,214.99; Canfor Sales Company Ltd., New Westminster, B.C., \$29,577.17; Cannon Electric Company Limited, Toronto, \$57,658.64; Canots Cadorette, St. Jean des Piles, Que., \$134,835.31; Cantin & Fils Ltée., Quebec, \$31,519.61; Canus Equipment Limited, Ottawa, \$41,569.67; Canvas Equipment Limited, Montreal, \$52,481.98; Canvas Products Limited, Winnipeg, \$77,999.87; E. G. M. Cape and Company, Montreal, \$1,493,419.39; Capital Appliances Distributors Ltd., Eastview, Ont., \$27,888.35; Capital Metal Works, Quarries, Ont., \$27,894.27; Capital Plywoods Limited, Ottawa, \$36,739.30; Capital Storage Co., Ottawa, \$186,985.85; Capo Polishes, Limited, Hamilton, Ont., \$61,518.40; Carbide & Carbon Chemicals Limited, Toronto, \$28,060.29; Carnation Co., Limited, Toronto, \$78,197.96; Carpenter Motor Supply Limited, Toronto, \$25,328.10; Carriere and MacFeeters, Toronto, \$157,043.93; Hugh Carson Company Limited, Ottawa, \$28,366.64; Cart Paving Co., Ltd., Toronto, \$645,149.20; Carter Construction Co. Ltd., Toronto, \$1,318,074.71; Carwil Transport Limited, Toronto, \$26,482.80; E. R. Casey Construction Company Ltd., Montreal, \$52,630.18; Casgrain & Charbonneau Ltée., Montreal, \$36,453.63; Cassidy's Limited, Montreal, \$102,467.82; Magloire Cauchon Ltée., Quebec, \$491,258.01; Central Knitting Mills Co. Ltd., Montreal, \$57,318.86; Central Scientific Co. of Canada Ltd., Toronto, \$114,148.04; Century Upholstering Mfg. Co. Ltd., Winnipeg, \$32,645.24; O. Chalifour Inc., Quebec, \$63,258.52; Champion Spark Plug Co. of Canada, Limited, Windsor, Ont., \$35,391.18; Norman Lang Chapman, Namao, Alta., \$32,500; Chardo Industries Limited, Montreal, \$40,950.48; A. L. Charlebois Limited, Saskatoon, Sask., \$105,492; Charlton Transport Limited, Oshawa, Ont., \$30,804.58; Fortunat Charron, St. Hubert, Que., \$27,300; Roma Charron, Ernest Charron and Alice Lamarre, St. Hubert, Que., \$38,878; Charter Bus Lines Ltd., Winnipeg, \$33,072.42; Chs. Chasse & Fils Ltée., Ste. Marie, Beauce, Que., \$86,989.54; Chatco Steel Products, Limited, Tilbury, Ont., \$86,483.07; Don Chennells, Winnipeg, \$77,371.64; Children's Shoe Mfg. Co., Limited, Quebec, \$427,118.31; The Chinc Hardware Co., Quebec, \$27,030.82; Chipman, Holton Knitting Company Limited, Hamilton, Ont., \$105,746.14; Christensen & MacDonald Ltd., Edmonton, \$136,871.05; Christian & Allen Ltd., Ladner, B.C., \$47,471.09; Christie Wood Working Co. Ltd., Saint John, N.B., \$37,358.44; Chrysler Corporation of Canada, Limited, Windsor, Ont., \$4,894,109.89; Ciba Co., Limited, Montreal, \$39,995.17; Circle Bar Knitting Co., Limited, Kincairdine, Ont., \$276,745.59; Cities Service Oil Co., Ltd., Toronto, \$374,245.19; Clare Bros. & Co., Limited, Preston, Ont., \$46,546.72; Clark Roofing Co., Calgary, Alta., \$27,652.74; R. M. Clark Construction Co., Ltd., Montreal, \$49,636.04; Estate of William Barton Clark and The Royal Trust Company, Westmount, Que., \$27,000; W. H. Clark Lumber Co., Ltd., Edmonton, \$58,019.01; Clarke Steamship Co. Limited, Montreal, \$132,797.84; Clatworthy Lumber Co. Limited, London, Ont., \$115,360.30; Claydon Co., Ltd., Winnipeg, \$766,005.48; Cliffords Limited, Waterloo, Que., \$50,198.91; John Clouston, Ltd., St. John's, \$31,027.21; L. Clouthier and Sons, Petawawa, Ont., \$32,413.25; Cluett, Peabody & Co. of Canada, Limited, Kitchener, Ont., \$263,304.75; Sydney Clumpus Agency, Toronto, \$35,295.65; Geo. Cluthe Manufacturing Co., Limited, Kitchener, Ont., \$26,103.49; Coal Sellers Co., Ltd., Calgary, Alta., \$105,603.59; Coastal International Corporation, Alexandria, Va., U.S.A., \$83,890.05; Cobourg Flooring & Roofing Co., Cobourg, Ont., \$40,459.83; Cobourg Matting & Carpet Co., Ltd., Cobourg, Ont., \$27,476.31; The Code Felt & Knitting Co., Ltd., Perth, Ont., \$279,930.38; Codville Co., Ltd., Winnipeg, \$68,197.82; E. K. Cole

Ltd., Southend-on-Sea, Essex, England, \$134,422.93; The Coleman Lamp & Stove Co., Ltd., Toronto, \$88,653.73; Coleman Packing Co., Ltd., London, Ont., \$88,269.84; John Colford Contracting Company Ltd., Montreal, \$43,087.10; Colgate-Palmolive-Peet Company Limited, Toronto, \$221,632.52; Collie Woollen Mills Ltd., Appleton, Ont., \$139,248.23; Collins & Aikman of Canada, Ltd., Farnham, Que., \$172,633.36; Colonial Coach Lines, Ltd., Ottawa, \$29,168.22; The Colonial Cordage Company Limited, St. John's, \$82,750.69; Columbia Bitulithic Limited, Vancouver, \$63,749.62; Colvill Holtzman Industries Ltd., Chatham, Ont., \$38,975.33; R. B. Colwell, Ltd., Halifax, \$116,185.97; Combustion Engineering Corporation, Limited, Montreal, \$47,183.01; Commercial Caterers Limited, Toronto, \$458,819.34; Commonwealth Construction Company Limited, Winnipeg, \$2,451,709.75; Community Coal Co., Limited, Dartmouth, N.S., \$151,869.26; Community Enterprises Ltd., Montreal, \$738,769.52; Computing Devices of Canada Ltd., Ottawa, \$490,016.51; Congdon's Van & Storage, Edmonton, \$95,645.77; Conger Lehigh Coal Co., Ltd., Toronto, \$105,245.16; Connaught Medical Research Laboratories, Toronto, \$31,129.84; Connolly & Twizell Limited, Montreal, \$295,198.43; Ralph H. Connor, Halifax, \$28,650.27; Consolidated Engines and Machinery Company Limited, Montreal, \$636,070.09; Consolidated Mining & Smelting Co., of Canada, Limited, Montreal, \$258,612.83; Consolidated Textiles, Limited, Montreal, \$178,281.17; Consumers Glove Co., Limited, Montreal, \$344,195.97; Continental Converters Co., Montreal, \$186,957.27; The Continental Paper Products, Limited, Ottawa, \$60,508.50; Continental Woollen Mills Limited, Toronto, \$165,690.99; Contractors Machinery & Equipment Limited, Hamilton, Ont., \$372,279.84; Cooke Cartage & Storage, Barrie, Ont., \$90,538.10; Cooperative des Jardiniers de Quebec, Quebec, \$27,379.18; Cooperative Federée de Quebec, Quebec, \$88,913.06; Copp Woollen Mills, Limited, Port Elgin, N.B., \$92,853.31; Copley, Noyes & Randall, Limited, Hamilton, Ont., \$830,285.76; Corporation of the District of Coquitlam, B.C., \$36,338; Corbeil Limited, Montreal, \$263,291.72; Corbin Lock Company of Canada, Limited, Belleville, Ont., \$34,283.37; Cordage Distributors Limited, Toronto, \$76,274.59; Corinthian Construction Co. Ltd., Montreal, \$193,158; Cornell Construction Co., Brantford, Ont., \$78,545.72; Cornwall Pants & Prince Clothing Co., Cornwall, Ont., \$136,000; Margaret Hancock Corrigan, Ste. Foye, Que., \$80,000; Corrosion Service Limited, Toronto, \$35,183.12; The Corrugated Paper Box Co., Limited, Toronto, \$79,445.42; Cosgrove Bros., Halifax, \$40,266.90; Cossor (Canada) Ltd., Halifax, \$325,024.77; Costello Equipment Co., Ltd., Calgary, Alta., \$45,622.87; Delphis Cote Limited, Montreal, \$32,040.51; J. A. & M. Cote, Ltd., St. Hyacinthe, Que., \$1,082,475.63; Cotter Bros., Ltd., Winnipeg, \$203,915.24; Coulter Copper & Brass Co., Limited, Toronto, \$49,152.84; County Line Ltd., Montreal, \$173,553.46; H. M. Courtemance, Ottawa, \$30,000; H. V. Cowie Co., Limited, Toronto, \$40,999.08; E. C. S. Cox, Islington, Ont., \$29,300; Craig & Madill, Toronto, \$36,300; Geo. A. Crain & Sons Ltd., Ottawa, \$607,822.88; Crane, Ltd., Montreal, \$1,048,875.04; Crawley & McCracken Company Limited, Montreal, \$194,904.46; Crescent Creamery Co., Limited, Winnipeg, \$47,058.66; Crone Storage Company Limited, Vancouver, \$41,513.90; Geo. W. Crothers Limited, Leaside, Ont., \$1,274,137.43; Crowe, Gonnason Co., Ltd., Victoria, \$30,196.69; J. F. Crowley Ltd., Dundas, Ont., \$30,118.08; Crown Diamond Paint Co., Ltd., Outremont, Que., \$45,685.12; Crown Waterproof & Clothing Co., Montreal, \$40,176.11; Croydon Mfg. Co. Limited, Montreal, \$171,438.60; Cruickshank-Guild Limited, Montreal, \$28,218.85; Crystal Glass & Plastics Ltd., Toronto, \$33,048.80; Cumming & Dobbie, Brandon, Man., \$347,145.76; Cummins Diesel Sales of B.C. Ltd., Vancouver, \$49,400.20; Cunard Steamship Company Limited, London, England, \$276,978.65; S. Cunard & Company Ltd., Halifax, \$297,010.59; Curran & Briggs Limited, Summerside, P.E.I., \$44,912.13; Cusson Freres Limitée, Montreal, \$29,033.30; Chas. Cusson Limited, Montreal, \$40,857.62.

Daigle & Paul Ltd., Montreal, \$60,026.17; Darling Bros., Limited, Montreal, \$43,996.62; Dartmouth Coal & Supply Co., Ltd., Dartmouth, N.S., \$42,014.68; Howard R. Davey, Almonte, Ont., \$57,366.68; Davidge & Co. Ltd., Montreal, \$51,057.21; Davidson Dairy, Wainwright, Alta., \$65,998.88; Robert Forbie Davidson and Irene Isobel Davidson, Ottawa, \$56,018; Davie Shipbuilding & Repairing Co. Limited, Montreal, \$4,322,919.06; Geo. T. Davie & Sons Limited, Lauzon, Que., \$3,415,750.27; Dawson & Hall Limited, Vancouver, \$48,230.07; Dawson, Wade & Co., Ltd., Vancouver, \$143,815.53; Deacon Brothers, Limited, Belleville, Ont., \$34,874.81; B. W. Deane & Co., Ltd., Montreal, \$36,727.17; Dearborn Chemical Co., Limited, Toronto, \$31,809.55; DeFrance Lumber & Sales Co. Ltd., Vancouver, \$35,707.38; The de Havilland Aircraft of Canada, Limited, Toronto, \$7,313,673.63; DeMers Electric Ltd., Windsor, Ont., \$65,171.06; J. L. Demers Ltd., Levis, Que., \$44,612.35; Dental Co. of Canada Ltd., Toronto, \$62,647.04; A. Deslauriers & Fils, Limitée, Quebec, \$602,016.44; Desmarais & Robitaille Limited, Montreal, \$32,942.85; Desourdy Construction Limited, Cowansville, Que., \$375,701.48; J. M. Dessureault Inc., Quebec, \$32,151.79; The DeVilbiss Mfg. Co., Ltd., Windsor, Ont., \$56,416.43; DeWalt Disher Corporation Ltd., Vancouver, \$49,040.45; Dial Industries Ltd., Calgary, Alta., \$146,239.11; Diamond Construction Co., Ltd., Fredericton, \$2,444,424.51; Diamond Moving & Storage, Vancouver, \$31,407.60; Diamond T. Motor Trucks Limited, Montreal, \$97,351.79; Dibblee Construction Company, Limited, Ottawa, \$32,751.51; M. M. Dillon & Co., London, Ont., \$63,698.91; Dilworth Equipment Limited, New Toronto, Ont., \$37,018.57; Disher Steel Construction Co., Limited, Toronto, \$802,055.69; Les Distributeurs Valiquette Limitée, Montreal, \$338,555.99; F. B. Dixon Co., London, Ont., \$200,148.47; Dominion Awning Co., Montreal, \$158,828.07; Dominion Bedding Co., Montreal, \$412,525.97; Dominion Brake Shoe Co., Limited, Montreal, \$30,057.97; Dominion Bridge Co., Ltd., Montreal, \$111,305.15; Dominion Brush Mfg. Co. Limited, Granby, Que., \$36,596.12; Dominion Burlington Mills Ltd., Montreal, \$331,934.70; Dominion Catering Co., Ltd., Toronto, \$362,159.30; Dominion Chain Co., Limited, Niagara Falls, Ont., \$25,093.74; Dominion Construction & Arlington Lumber Limited, Winnipeg, \$37,527.82; Dominion Engineering Company Limited, Montreal, \$581,698.40; Dominion Fabrics, Limited, Dunnville, Ont., \$266,830.82; Dominion Hemstitch Work Co., Montreal, \$88,569.78; Dominion Lingerie Limited, Quebec, \$51,582.30; Dominion Metalware Industries, Limited, Long Branch, Ont., \$27,813.25; Dominion Oilcloth & Linoleum Co., Ltd., Montreal, \$289,816.62; Dominion Oxygen Co., Ltd., Toronto, \$81,658.64; Dominion Packaging Ltd., Montreal, \$861,299.11;

Dominion Poultry Sales, Winnipeg, \$25,544.11; Dominion Road Machinery Co., Ltd., Goderich, Ont., \$113,328.69; Dominion Rubber Co., Ltd., Montreal, \$1,984,919.44; Dominion Sanitary Wiper Co., Limited, Montreal, \$79,894.01; Dominion Steel & Coal Corporation, Ltd., Montreal, \$415,163.82; Dominion Textiles Company Limited, Montreal, \$1,265,464; The Dominion Wire Rope & Cable Co., Limited, Lachine, Que., \$35,710.07; Donahue Corp. of Canada Ltd., St. Hyacinthe, Que., \$208,033.67; Donald Inspection Limited, Montreal, \$65,575.34; James T. Donnelly Company Limited, Toronto, \$40,603.06; Louis Donolo Inc., Montreal, \$1,526,287.96; Doon Twines, Ltd., Kitchener, Ont., \$7,758.49; Doran & Price, Montreal, \$122,612.05; Doran Construction Company Ltd., Ottawa, \$1,161,200.69; Harold J. Doran, Montreal, \$130,659.58; Doric Fabrics Limited, St. Johns, Que., \$135,799.47; Dorothea Knitting Mills Limited, Leaside, Ont., \$311,473.98; Douglas Bros., Limited, Montreal, \$35,442.95; Dowell's Cartage & Storage Ltd., Victoria, \$26,071.27; Dowty Equipment (Canada) Ltd., Ajax, Ont., \$656,934.73; Doyle Equipment Limited, London, Ont., \$120,724.45; W. G. Draper Co., Windsor, Ont., \$34,744.10; Drew, Brown Limited, Montreal, \$37,811.74; E. F. Drew & Co., Ltd., Montreal, \$41,508.07; F. Drexel Co. Ltd., Vancouver, \$58,350.51; Drummond McCall & Co., Ltd., Montreal, \$179,801.86; Andrew Drury, Alliston, Ont., \$56,936.51; Ludger Duchaine Inc., Quebec, \$484,347.65; Duke Lawn Equipment Company, Aldershot, Ont., \$46,779.69; Allen B. DuMont Laboratories, Inc., Clifton, N.J., U.S.A., \$46,014.90; D. M. Duncan Machinery Co. Limited, Windsor, Ont., \$37,563.19; Dundalk Farmers Co-operative Co. Ltd., Dundalk, Ont., \$41,279.56; C. A. Dunham Co. Ltd., Toronto, \$52,521.72; Dunlop Tire & Rubber Goods Co., Ltd., Toronto, \$457,398.72; Duplate Canada Limited, Oshawa, Ont., \$122,036.36; Dupont Textiles, Limited, Toronto, \$42,060.48; Dupuis Freres Limitée, Montreal, \$28,099.50; J. H. Dupuis, Limited, Montreal, \$240,312.87; J. P. Dupuis, Ltd., Verdun, Que., \$48,168.81; Charles Durancieu Limitée, Montreal, \$52,415.40; Dustbane Mfg. Co., Limited, Ottawa, \$50,129.96.

E.M.I. Engineering Development Ltd., Hayes, Middlesex, England, \$116,003.75; E.P.A. Construction Co. Ltd., London, Ont., \$35,653.38; E.T.F. Tools Limited, St. Catharines, Ont., \$115,538.42; The Eagle Shoe Co., Limited, Montreal, \$921,814.25; Eastern Coal Co. Ltd., Saint John, N.B., \$27,286.97; Eastern Electrical Supply Co., Montreal, \$357,496.38; Eastern Farm Products Co., Montreal, \$172,755.47; Eastern Light & Power Co., Ltd., Sydney, N.S., \$43,153.58; Eastern Steel Products Ltd., Toronto, \$29,811.01; The Eastern Woodwork Co., Limited, Victoriaville, Que., \$1,975,782.63; The T. Eaton Co., Ltd., Toronto, \$1,737,181.65; The E. B. Eddy Company, Hull, Que., \$34,949.76; Edge Limited, Ottawa, \$137,955.67; Thomas A. Edison, Incorporated, West Orange, N.J., U.S.A., \$51,803.87; City of Edmonton, \$274,091.60; Edmonton Produce Co. Ltd., Edmonton, \$247,809.58; Edo Corporation, College Point, N.Y., U.S.A., \$25,414.97; Edwards & Edwards, Limited, Cobourg, Ont., \$48,484.43; D. Kemp Edwards Limited, Ottawa, \$56,137.76; Ekco Products Co., Canada Ltd., Toronto, \$29,524.82; Electric Fixtures & Portable Lamp Manufacturing, Montreal, \$134,233.34; Electric Tamper & Equipment Co. of Canada, Limited, Montreal, \$48,471.79; Electrolier Mfg. Co., Limited, Montreal, \$27,548.77; Electronic Associates Limited, Toronto, \$33,709.82; Electronic Laboratories of Canada, Ltd., Vancouver, \$77,273.71; Electronic Materials International Ltd., Ottawa, \$794,789.83; The Fred Elgie Co. Ltd., Belleville, Ont., \$26,635.30; Elgin Construction Co. Ltd., St. Thomas, Ont., \$143,485.52; Empeco Brush Works of Canada Ltd., Montreal, \$65,730.73; Empire Brass Mfg. Co., Ltd., London, Ont., \$292,888.44; Empire Crockery Company, Montreal, \$112,866.52; Empire Sash & Door Co., Ltd., Winnipeg, \$35,056.33; Empire Stove & Furnace Co., Limited, Owen Sound, Ont., \$68,524.76; Engineering & Construction Services Ltd., Edmonton, \$30,163.16; La Societe d'Enterprises Générales Ltée., Amos, Que., \$348,649.85; G. & J. Esplin, Limited, Montreal, \$27,591.69; Corporation of the Township of Esquimalt, B.C., \$25,311.93; T. H. Estabrooks Co., Ltd., Saint John, N.B., \$404,700.21; Excelsior Refineries Limited, Edmonton, \$348,032.60; Executone Inc., New York, N.Y., U.S.A., \$90,377.63; Exide Batteries of Canada Ltd., Toronto, \$102,399.45; Export Packers Limited, Toronto, \$179,335.78.

A. G. Facey, Toronto, \$31,363.52; R. J. Fair Food Equipment Co., Toronto, \$198,629.46; Fairbanks Soap Co. Ltd., Toronto, \$202,164.51; Fairrey Aviation Company of Canada, Ltd., Dartmouth, N.S., \$1,787,645.30; Fairfield & Sons, Ltd., Winnipeg, \$337,018.42; Fairgrieve & Son, Limited, Toronto, \$49,147.95; Farmer Construction Ltd., Victoria, \$149,712.76; Farmers' Ltd., Halifax, \$53,938.80; Fashion Glove Incorporated, Loretteville, Que., \$43,807.31; Fawcett & Grant Limited, Huntingdon, Que., \$506,809.25; F. W. Fearman Co., Ltd., Hamilton, Ont., \$163,629.73; Feather Industries Limited, Toronto, \$61,523.26; Federal Electric Manufacturing Co., Ltd., Montreal, \$4,972,337; Federal Wire & Cable Co., Ltd., Guelph, Ont., \$134,383.49; S. A. Felton & Son Co., (Canadian Div.), Hamilton, Ont., \$28,567.55; Ferranti Electric Ltd., Toronto, \$435,841.35; Ferro Metal Limited, Montreal, \$110,709.84; Fess Transport, Selkirk, Ont., \$34,000.23; Fetherstonhaugh, Durnford, Bolton & Chadwick, Toronto, \$110,171.71; Field Aviation Company Limited, Oshawa, Ont., \$609,838.01; J. G. Field & Son Ltd., Tavistock, Ont., \$742,792.47; La Filature du Saguenay, Limitée, Chicoutimi, Que., \$181,232.51; Findlays Limited, Carleton Place, Ont., \$60,478.92; Finnie Manufacturing Company Limited, Montreal, \$54,720.18; E. W. Finnie Reg'd., Montreal, \$143,786.62; Firestone Tire & Rubber Co. of Canada Ltd., Hamilton, Ont., \$218,680.66; First Co-operative Packers of Ontario Ltd., Barrie, Ont., \$333,844.54; Louis Fischl Glove Co. Ltd., Prescott, Ont., \$46,012.26; Fisher & Burpe, Limited, Winnipeg, \$108,727.92; Fisher Scientific Co. Ltd., Montreal, \$54,297.37; A. W. Fisher & Co. Ltd., Edmonton, \$28,089.01; Fit Rite Mfg. Ltd., Vancouver, \$52,668.30; Fleck Bros., Ltd., Vancouver, \$87,711.55; Fleet-Fiberlast Limited, Fort Erie, Ont., \$29,485.60; Flexo Cotton Products, Niagara Falls, Ont., \$29,233.80; Flintkote Company of Canada Limited, Toronto, \$48,629.10; Foldaway Furniture Limited and Campbellford Planing Mills Limited, Campbellford, Ont., \$129,134.10; Ford Motor Co. of Canada Ltd., Windsor, Ont., \$3,067,169.38; Forest City Knitting Co. Ltd., London, Ont., \$57,537.43; Fort Construction Co. Ltd., Edmonton, \$48,074.67; Fort St. John Lumber Co. Ltd., Fort St. John, B.C., \$46,809.20; Fortin & Lamothe, Drummondville, Que., \$280,870.25;

Foster Wheeler, Limited, St. Catharines, Ont., \$206,764.42; Found Bros. Aviation Limited, Toronto, \$241,000; The Foundation Company of Canada, Ltd., Montreal, \$5,289,616.95; Foundation Maritime, Ltd., Halifax, \$1,615,214.30; Four Square Lumber Co., Claresholm, Alta., \$47,325.80; Four Star Collieries Limited, North Sydney, N.S., \$95,709.67; Four Wheel Drive Auto Co., Ltd., Kitchener, Ont., \$1,114,906.57; Fournier Van & Storage Limited, Ottawa, \$53,701.50; Eudore Fournier & Fils, Plessisville, Que., \$474,409.37; Fox Cartage, Trenton, Ont., \$135,887.67; E. S. Fox Plumbing & Heating Limited, Welland, Ont., \$27,870.77; Government of France, \$1,191,234.23; Fraser Supplies Ltd., Berwick, N.S., \$33,249.32; Freed Radio Corporation, New York, N.Y., U.S.A., \$295,741.75; Frey Instrument Company, Limited, Smiths Falls, Ont., \$53,421.33; Frigidaire Products of Canada, Ltd., Leaside, Ont., \$181,691.62; J. H. From, Winnipeg, \$27,397.72; Frontenac Overall, Limited, St. Evariste Station, Que., \$36,036.60; Frontier Recreations & Promoters Ltd., Niagara Falls, Ont., \$75,000; Robert J. Frost, Halifax, \$25,778.69; Frost, the Mover, Kingston, Ont., \$46,094.63; Frost Steel & Wire Company, Limited, Hamilton, Ont., \$66,043.30; Fruehauf Trailer Co. of Canada, Limited, Weston, Ont., \$67,968.87; Fundy Construction Co., Limited, Halifax, \$269,769.67; Furnasman Manufacturing Co., Ltd., Winnipeg, \$40,989.91; Furness Withy & Co., Limited, Halifax, \$37,684.46.

John Gaffney Construction Company Limited, Stratford, Ont., \$121,718.04; Gainers, Ltd., Edmonton South, Alta., \$84,639.50; Gair Company Canada, Limited, Toronto, \$142,788.99; Gale Bros. Limited, Quebec, \$1,005,213.47; Galt Knitting Co., Limited, Galt, Ont., \$106,500; Gamble Robinson Ltd., Ottawa, \$80,482.88; La Ganterie Canadienne Ltée., Ancienne Lorette, Que., \$40,347.17; Gardner Furniture Registered, Longueuil, Que., \$39,536.17; Alex I. Garvoek Ltd., Ottawa, \$331,723.84; Gas & Oil Products Limited, Calgary, Alta., \$39,872.71; Gas Accumulator Co. (Canada), Ltd., Toronto, \$52,472.38; A. E. Gauthier Ltée., Chicoutimi, Que., \$40,288.27; Albert and Rose Gauthier, Earleton, Ont., \$29,345; Leopold Gauthier, Chicoutimi, Que., \$46,636.11; Genaire Limited, St. Catharines, Ont., \$40,000; General Auto Supply Limited, Kitchener, Ont., \$33,742.61; General Bakeries Limited, Toronto, \$35,771.68; General Construction Co. Ltd., Vancouver, \$131,970.34; General Electric X-ray Corporation Limited, Montreal, \$31,272.88; General Enterprises Ltd., Whitehorse, Y.T., \$60,764.32; The General Fireguard Corporation, Ltd., Windsor, Ont., \$259,616.02; General Milk Products of Canada, Ltd., Brockville, Ont., \$51,577.96; General Motors of Canada, Limited, Oshawa, Ont., \$6,491,532.96; General Motors Corporation, Indianapolis, Indiana, U.S.A., \$105,627.68; General Paint Corporation of Canada, Ltd., Vancouver, \$37,307.99; General Steel Wares Ltd., Montreal, \$500,145.05; The General Supply Co. of Canada Ltd., Montreal, \$205,760.56; General Textile Mills Inc., Carbondale, Penn., U.S.A., \$214,517.44; The General Tire and Rubber Co. of Canada, Ltd., Toronto, \$48,342.60; Emile Genest, Cap de la Madeleine, Que., \$27,241.79; George Construction Co. Ltd., Toronto, \$48,996.22; The Georgian Bay Fruit Growers Limited, Thornbury, Ont., \$46,966.79; The Federal Republic of Germany, \$3,020,553.58; C. O. Gervais & Frere Limited, St. Jean, Que., \$25,748.98; Gibb & Ellwood Lumber Co. Ltd., Portage la Prairie, Man., \$30,880.72; The Gibbard Furniture Shops, Limited, Nanapanee, Ont., \$26,940.12; J. J. Gibbons, Limited, Toronto, \$25,825.04; The House of Otho Gibbons, Dartmouth, N.S., \$69,600.29; Gilbert & Morrison Travel Agency, Ottawa, \$32,515.20; Gilbert Surgical Supply Co., Toronto, \$29,224.11; Gilchrist Lumber Co., Ltd., London, Ont., \$106,152.10; Gilfillan Bros., Inc., Los Angeles, Cal., U.S.A., \$295,334.61; H. S. Gill, Fredericton, \$32,423.56; Gillette Safety Razor Co. of Canada, Limited, Montreal, \$79,892.35; Gilson Mfg. Co. Limited, Guelph, Ont., \$54,533.48; Globe Bedding Co. Ltd., Toronto, \$147,517.32; The Globe Furniture Company, Limited, Waterloo, Ont., \$37,920.39; Globe Oil Co. of Canada, Ltd., Westboro, Ont., \$109,394.62; Globe Paper Box Co., Ltd., Montreal, \$125,211.89; Globe Textile Mills Ltd., Meaford, Ont., \$389,086.60; The Glove Knitters Inc., Montreal, \$134,172.50; Glove Works Limited, Montreal, \$36,856.37; The Glovers Guild, Limited, Ste. Anne de la Perade, Que., \$151,868.55; Goderich Manufacturing Co., Limited, Goderich, Ont., \$31,456.09; Godfrey Engineering Co. Ltd., Lachine, Que., \$141,044.20; Sir George Godfrey & Partners (Canada) Ltd., Montreal, \$78,673.62; The Gold Glove Works, Montreal, \$338,307.50; B. F. Goodrich Rubber Co. of Canada, Ltd., Kitchener, Ont., \$268,676.24; Goodyear Aircraft Corporation, Litchfield, Arizona, U.S.A., \$47,762.23; The Goodyear Tire & Rubber Co. of Canada, Ltd., New Toronto, Ont., \$542,403.26; Gordon & Belyea, Ltd., Vancouver, \$52,015.40; Gould Storage Battery Limited, Kingston, Ont., \$115,718.08; Joseph Gould & Sons, Limited, Toronto, \$179,480.70; Graflex Inc., Rochester, N.Y., U.S.A., \$97,153.56; Graham Nail & Wire Products, Limited, Toronto, \$64,341.66; Granby Elastic Web of Canada, Limited, Granby, Que., \$190,574.84; Grandmere Knitting Company, Limited, Grandmere, Que., \$252,067.45; Stanley A. Grant, Toronto, \$87,025.68; Cleridan Gravel, Earleton, Ont., \$26,727; Gray-Bonney Tool Co., Limited, Toronto, \$220,644.31; Gray Coach Lines Limited, Toronto, \$78,219.35; The Great Western Garment Co., Ltd., Edmonton, \$69,421.58; Greb Shoe Company, Limited, Kitchener, Ont., \$726,514.75; A. P. Greene Fire Brick Co., Ltd., Toronto, \$27,641.16; Greenfield Tap & Die Corp. of Canada, Limited, Galt, Ont., \$34,469.53; The B. Greening Wire Co., Limited, Hamilton, Ont., \$39,037.43; Green Shields-Hodgson-Racine, Limited, Montreal, \$151,737.64; Greer Hydraulics Inc., Brooklyn, N.Y., U.S.A., \$431,148.11; Grinnell Co. of Canada, Ltd., Toronto, \$38,422.58; H. N. Groman Company Limited, Ottawa, \$68,349.28; M. H. N. Gruner & Co. Ltd., Montreal, \$55,982.13; Guarantee Cleaners & Dyers Ltd., Vancouver, \$25,536.23; Guarantee Sport Garment Ltd., Montreal, \$22,988.80; Guaranty Silk Dyeing & Finishing Co., Limited, St. Catharines, Ont., \$378,510.86; Guard-X Inc., Montreal, \$34,991.25; Guildfords, Limited, Halifax, \$104,173.26; Gummed Papers Limited, Brampton, Ont., \$99,527.59; Gurney Products Limited, Toronto, \$62,541.49; W. H. Gurney & Son, Wingham, Ont., \$27,351.25; Gutta Percha & Rubber, Ltd., Toronto, \$145,046.09; Gypsum Lime & Alabastine, Canada, Limited, Toronto, \$25,352.19.

H. & R. Arms Co., Ltd., Drummondville, Que., \$257,223.48; City of Halifax, \$36,271.64; Halifax Shipyards, Ltd., Halifax, \$4,696,792.48; Hall Fuel Limited, Ottawa, \$36,527.65; Halliday, Dube Lumber Co., Montreal, \$299,467.48; Hamilton Carhartt Manufacturing, Limited, Toronto, \$42,687.34; Hamilton Plumbing & Heating

Supplies Limited, Hamilton, Ont., \$25,519.20; Geo. H. Hamilton & Son, Saint John, N.B., \$25,777; T. W. Hand Fireworks Co., Limited, Cooksville, Ont., \$244,589.24; Handy & Harman of Canada, Limited, Toronto, \$36,798.05; Hannan Varnish Co., Limited, Galt, Ont., \$39,168.72; P. Hanrahan Registered, Quebec, \$53,796.69; Hanson Mills Limited, Hull, Que., \$408,443.18; Hanssen Construction Co. Ltd., Vancouver, \$44,913.08; Harding Carpets, Limited, Toronto, \$187,364.80; The J. Hardt Mfg. Inc., Lachine, Que., \$30,158.51; Edith, Margaret and Francis Hardy, Ottawa, \$33,000; George Hardy, Limited, Toronto, \$2,989,365.33; Jane Armstrong Hardy and Florence Margaret Hardy, Ottawa, \$42,500; Harris Construction Co. Ltd., Winnipeg, \$195,367.35; Wm. Harris Cartage Limited, Toronto, \$26,767.10; Harrison's & Crosfield (Canada) Ltd., Montreal, \$34,072.85; Hart Battery Co., Ltd., St. Johns, Que., \$189,904.43; Hart Bros. Construction Ltd., Vancouver, \$37,452.02; Hart Construction Company Limited, Ottawa, \$45,025; Hart Motors Limited, Montreal, \$257,331.34; The Hartley Woollen Mills Limited, Almonte, Ont., \$348,989.26; The Hartt Boot & Shoe Co., Ltd., Fredericton, \$186,266.25; J. F. Hartz Co., Ltd., Toronto, \$109,291.38; Harvey Radio Company Inc., New York, N.Y., U.S.A., \$16,743.30; Hatskin Timber Co., Ltd., St. Boniface, Man., \$120,087.75; Charles D. Hay, Zurich, Ont., \$26,625.81; H. G. Hay Decorating Co., Portage la Prairie, Man., \$124,078.66; Hayward Lumber Co., Ltd., Edmonton, \$161,945.94; Hazens Limited, Montreal, \$77,413.02; Heaney Cartage & Storage Limited, Victoria, \$31,941.97; Hebert Lumber Ltée., Montreal, \$59,186.76; H. J. Heinz Company of Canada, Limited, Leamington, Ont., \$26,165.15; Hendershot Paper Products Limited, Hamilton, Ont., \$52,928.29; Henderson Clothing Limited, Vancouver, \$232,390.73; Henderson Furniture Limited, St. Lambert, Que., \$48,230.88; John Heney & Son Limited, Ottawa, \$181,215.35; Henschel Corporation, Amesbury, Mass., U.S.A., \$26,134.74; Hepburn Brothers, Pictou, Ont., \$29,095.76; Hercules Mfg. Co., Limited, Winnipeg, \$142,331.25; Percy Hermant Company, Toronto, \$45,668.10; Hibbards Appliances Limited, Kingston, Ont., \$72,911.14; C. E. Hickey & Sons Limited, Hamilton, Ont., \$98,489.89; Hickman Tye Hardware Co. Ltd., Victoria, \$28,040.88; Hieks' Lumber & Supply Co., Ltd., Pictou, Ont., \$25,858.73; J. H. Hicks & Sons, Ltd., Bridgetown, N.S., \$65,082.23; Hield Bros., Limited, Kingston, Ont., \$232,020.56; Hildon Corporation Limited, Toronto, \$26,079.40; Hill-Clark-Francois, Ltd., New Liskeard, Ont., \$2,985,767.84; Hill the Mover, Toronto, \$225,170.73; Hilton Bros., Ltd., Winnipeg, \$25,242.46; Edmund Hind Lumber Company Limited, Toronto, \$114,112.04; Hinde & Dauch Paper Co. of Canada, Limited, Toronto, \$126,047.02; Hinsperger Industries Limited, St. Boniface, Man., \$28,118.40; Hinspergers' Harness & Tent Company Ltd., Port Arthur, Ont., \$115,025.98; Hobart Mfg. Co. Ltd., Toronto, \$198,055.48; Hobbs Glass, Ltd., London, Ont., \$125,336.86; Hoffars Limited, Vancouver, \$33,788.15; Holdcroft Construction Co. Ltd., Kingston, Ont., \$129,130.20; The Holden Manufacturing Co., Limited, Ottawa, \$1,175,927.48; Walter Glen Cuyler Holland and William Armstrong Cuyler Holland, Vancouver, \$28,543.03; R. T. Holman Ltd., Summerside, P.E.I., \$42,442.16; Home Lumber Limited, Toronto, \$35,765.42; Home Oil Distributors, Ltd., Vancouver, \$57,136.02; Hoover Machine Company, Ltd., Edmonton, \$62,288.63; The Horn Brothers Woollen Co., Limited, Lindsay, Ont., \$226,021.39; A. C. Horn Company, Limited, Toronto, \$36,753.66; Horne & Pitfield Ltd., Calgary, Alta., \$10,062.85; E. B. Horsman & Son, Limited, Victoria, \$32,298.09; D. H. Howden & Co. Limited, London, Ont., \$32,545.25; F. D. Howie Construction Limited, Toronto, \$225,254.40; Hoyt's Moving & Storage, Halifax, \$77,591.72; The Huck Glove Co. Limited, Kitchener, Ont., \$331,825; Hudson Hosiery Co., Limited, Hudson, Que., \$72,873.68; Hudson's Bay Company, Winnipeg, \$214,583.14; Hughes Construction Co. Ltd., Toronto, \$13,006.91; Hughes Owens Co. Limited, Montreal, \$89,852.08; Hull-Montreal Express Ltd., Hull, Que., \$27,190.23; Hume & Rumble Limited, Vancouver, \$113,563.78; J. A. Humphrey & Son, Limited, Moncton, N.B., \$140,590.85; Albert J. Huneault, Casselman, Ont., \$32,337.22; Frank Hunnisett Ltd., Toronto, \$362,403.20; Huntingdon Woollen Mills Limited, Huntingdon, Que., \$810,621.89; Hurst Construction Co. Ltd., Calgary, Alta., \$79,169.85; Husband Transport Limited, London, Ont., \$55,652.26; Husky Oil & Refining Ltd., Calgary, Alta., \$140,126.98; Hyde Park Clothes, Limited, Montreal, \$666,690.87; Hydro-Quebec, Montreal, \$272,912.46; Hygrade Appliances Ltd., Montreal, \$12,233.16; Hygrade Containers Limited, London, Ont., \$76,672.09; C. S. Hyman Leathers, London, Ont., \$86,334.72.

Ideal Hardware Ltd., St. Jean, Que., \$61,659.40; Ideal Upholstering Co. Ltd., Montreal East, Que., \$1,513,983.47; Imperial International Corp., New York, N.Y., U.S.A., \$30,144.19; Imperial Oil, Ltd., Toronto, \$8,054,177.57; Imperial Spring & Mattress Mfg. Co., Toronto, \$143,748.89; Imperial Tobacco Sales Company of Canada, Limited, Montreal, \$36,649.79; Imperiale Fuels, Ltd., London, Ont., \$224,357; Independent Cap & Hat Co., Montreal, \$50,135.28; Industrial & Road Equipment Ltd., Calgary, Alta., \$193,072.15; Industrial Factors Corporation Limited, Montreal, \$59,285.81; Industrial Lumber & Building Materials Limited, Long Branch, Ont., \$17,180.53; Industrial Machinery Co. Limited, Halifax, \$42,720.13; Industrial Spraypainting & Sandblasting, Portsmouth, Ont., \$28,503; Ingersoll Body Corporation, Ingersoll, Ont., \$144,040; John Inglis Co., Limited, Toronto, \$679,390.60; Ingram & Bell, Limited, Toronto, \$120,588.88; Inland Gas & Oil Company Limited, Edmonton, \$32,500; J. S. Innes Limited, Toronto, \$87,582.79; Instruments Ltd., Ottawa, \$207,000.71; Insulation Industries (B.C.) Limited, Vancouver, \$183,840.89; Inter-British Import Company Limited, Montreal, \$214,968; International Braid Co. of Canada, Limited, Ste. Rose de Laval, Que., \$69,643.77; International Business Machines Co., Ltd., Toronto, \$154,588.79; International Electric Company, Limited, Montreal, \$59,986.10; International Harvester Co. of Canada, Limited, Hamilton, Ont., \$432,364.85; International Paints (Canada) Ltd., Montreal, \$94,540.43; International Refugee Organization, Hull, Que., \$139,470; International Resistance Co., Limited, Toronto, \$26,866.97; The International Silver Co. of Canada, Limited, Hamilton, Ont., \$116,004.08; International Water Supply Ltd., Rock Island, Que., \$82,109.61; Iroquois Fuel Importers Ltd., Montreal, \$33,599.47; Irvin Air Chute, Ltd., Port Erie N., Ont., \$2,087,317.65; Irving Oil Company, Ltd., Saint John, N.B., \$125,291.61; Isle Verte Woollen Mills Reg'd., Isle Verte, Que., \$180,000; Ives Bedding Co. Limited, Cornwall, Ont., \$148,425.65; Georganna T. Ives, Oakville, Ont., \$65,000.

Jackson Moving & Storage Limited, Hull, Que., \$37,321.47; Thos. Jackson & Sons Ltd., Winnipeg, \$37,516.69; W. A. G. Jackson, Muriel Copp & Alice Douglas, executors of the estate of George Alfred Jackson, Toronto, \$128,830.50; James Builders' Supplies Limited, Sarnia, Ont., \$37,766.65; James Storage & Cartage Company Limited, Calgary, Alta., \$136,413.42; The F. T. James Co., Ltd., Toronto, \$37,776; Ernest Jamieson, Glencairn, Ont., \$39,011.66; Jeffre & Jeffre Limited, Vancouver, \$63,004.05; Jobbing Construction Co., Ltd., Chicoutimi, Que., \$30,018.95; Frs. Jobin Inc., Quebec, \$496,783.68; A. R. Jobin & Cie., Quebec, \$26,572.75; Johnson & Johnson Ltd., Montreal, \$193,763.71; Johnson Bros. Co., Limited, Brantford, Ont., \$468,208.27; Axel Johnson Construction Ltd., Edmonton, \$163,451.17; Johnston Storage & Cartage Co., Ltd., Calgary, Alta., \$47,460.77; Alexander Y. Johnstone, Port Alberni, B.C., \$75,000; Jolly Fuels, London, Ont., \$41,583.24; Joly-Ette Apparels Ltd., Winnipeg, \$53,973.92; Jones Tent & Awning, Limited, Vancouver, \$125,489.99; Sid Jones Construction Co., Ltd., London, Ont., \$84,414.07; Joron & Cie., Inc., Chicoutimi, Que., \$43,132.31; Juniper's Haulage & Excavating, Meaford, Ont., \$44,741.32; Just Equipment & Supply Co. Limited, Montreal, \$26,934.89.

Kane Equipment Limited, Winnipeg, \$37,659.09; H. E. Kane Agencies Ltd., Saint John, N.B., \$56,441.91; Kaufman Rubber Co. Limited, Kitchener, Ont., \$412,582.31; W. J. Keating & Sons Ltd., Lachine, Que., \$40,859.13; Jessie Muriel St. Clair Keith, Victoria, \$30,211.90; Weldon Philip Keller, Vancouver, \$35,014.22; Kellogg Co. of Canada, Limited, London, Ont., \$33,320.15; Kelly, Douglas & Co., Ltd., Vancouver, \$84,323.83; Kelvin, Bottomley & Baird (Canada) Limited, Halifax, \$37,368.28; Kelvinator of Canada, Limited, London, Ont., \$67,576.45; Kem-Air of Canada, Montreal, \$45,630.12; Kennebec Knitting Mills Limited, Pintendre, Que., \$166,007.80; Kennedy Car Liner & Bag Co., Limited, Woodstock, Ont., \$41,502.67; The Wm. Kennedy & Sons, Limited, Owen Sound, Ont., \$74,092.03; Kenney Construction Co. Ltd., Yarmouth, N.S., \$248,476.42; Kenting Aviation Limited, Toronto, \$58,956.66; Kenwood Mills, Limited, Arnprior, Ont., \$1,011,633.62; Kenyon & Co. Ltd., Penticton, B.C., \$97,458.44; Kermath (Canada) Limited, Toronto, \$32,560.68; A. M. Kerr Equipment Limited, Toronto, \$161,871.52; Keyes Supply Co., Ltd., Ottawa, \$36,461.49; Walter Kidde & Co. of Canada, Limited, Montreal, \$45,829.30; King, Coons, Phelan & Porter, Toronto, \$86,728.45; Kingston & Salmon Limited, Prescott, Ont., \$83,354.67; City of Kingston, Ont., \$96,877.25; Kitchen Installations Ltd., Ajax, Ont., \$48,953.25; The Kitchen Overall & Shirt Co., Limited, Brantford, Ont., \$26,784.52; Kitchener Woollen Mills, Kitchener, Ont., \$58,404.48; Kramer Tractor Co., Ltd., Regina, \$36,531.82; Kroehler Mfg. Co., Limited, Stratford, Ont., \$143,666.39; H. Krug Furniture Co., Limited, Kitchener, Ont., \$98,249.82; Krumm, Young & Co. Ltd., Toronto, \$54,899.57; Kummern-Shipman Electric Ltd., Winnipeg, \$160,727.53.

Lachance & Tanguay, Reg'd., Quebec, \$408,066.38; Lachute Lumber & Millwork Limited, Lachute Mills, Que., \$60,010; LaFrance Fire Engine and Foamite Ltd., Toronto, \$85,299.30; R. Laidlaw Lumber Co., Ltd., Toronto, \$42,134.41; Laiterie Granger Frores Limitee, St. Jean, Que., \$38,738.36; Lakeview Pure Milk Dairy, Barric, Ont., \$75,798.24; Daoust Lalonde Inc., Montreal, \$222,910.33; The Frank P. Lalonde Ltd., Dorval, Que., \$68,193.44; Charles E. Lamarre, St. Jean, Que., \$25,723.57; Laminated Structures Ltd., Montreal, \$410,314.80; C. Lamond & Sons Limited, Montreal, \$37,064.53; Langmuir Paints, Oakville, Ont., \$67,760.68; Lanigan Lumber Ltd., Halifax, \$61,482.95; F. LaPalm Limited, Belleville, Ont., \$113,481.71; Laperriere & Fils Emg., Three Rivers, Que., \$26,810.88; Raoul Lassonde, St. Hyacinthe, Que., \$51,156.50; Latour & Dupuis, Ltd., St. Johns, Que., \$63,678.69; Laurentian Metal Products Company Limited, Hull, Que., \$27,634.28; Laurentian Shirt Co., Montreal, \$180,796.41; Laurentian Textile Co., Limited, St. Jerome, Que., \$301,271.02; Laurentide Equipment Company Limited, Montreal, \$26,555.46; Laurentide Gloves & Mitts Inc., St. Tite, Que., \$87,449.89; Lavis Contracting Co., Clinton, Ont., \$29,224.89; J. W. Lawrence (Canada) Ltd., Montreal, \$273,032.75; Le Rouet Ltd., Quebec, \$26,303.20; H. W. Lea, Montreal, \$55,944.29; Leather Products, Limited, Winnipeg, \$74,850; Leather Wear Limited, Montreal, \$111,287.60; Leavens Bros. Air Services Ltd., Toronto, \$31,422.06; John Leckie Ltd., Toronto, \$601,253.69; Louis Lecuyer, Ottawa, \$25,000; R. Lecuyer, Ottawa, \$33,366.60; Lederle Laboratories, Montreal, \$153,514.12; G. W. Ledingham & Co., Ltd., Vancouver, \$45,428.18; Leeward Aeronautical Services, Fort Wayne, Indiana, U.S.A., \$190,099.12; Legrade Incorporated, Quebec, \$46,012.65; Peter Leitch Construction Ltd., Winnipeg, \$417,101.28; E. Leonard & Sons Limited, London, Ont., \$38,843.76; Les Ateliers Prevost Inc., Ste. Claire, Que., \$396,587.58; A. C. Leslie & Co., Limited, Toronto, \$31,072.09; Buanderie Levis, Quebec, \$36,174.18; Levitt-Safety Limited, Toronto, \$277,383.43; Levy Auto Parts Company Limited, London, Ont., \$3,111,446.10; Lewis Limited, Turo, N.S., \$158,275.44; Libby, McNeill & Libby of Canada, Limited, Chatham, Ont., \$71,765.56; Liberty Brand Products, Montreal, \$30,520.80; Light Alloys Limited, Renfrew, Ont., \$2,204,321.25; Lightfoot Bros. Construction Co., Picton, Ont., \$187,491.36; Lincoln Electric Co. of Canada, Limited, Leaside, Ont., \$30,702.73; Lintel Metal Industries Limited, Renfrew, Ont., \$65,201.26; Liquefied Gas Utilities Ltd., Lachine, Que., \$32,298.87; Arthur D. Little Inc., Cambridge, Mass., U.S.A., \$25,061.80; Local Salvage Corporation, Montreal, \$74,275.78; Lockhart Woodworkers, Limited, Moncton, N.B., \$26,966.78; Lockheed Aircraft Corporation, Burbank, Cal., U.S.A., \$471,052.78; Paul Loiselle Transport, Dawson Creek, B.C., \$142,824.11; London Motor Products Ltd., London, Ont., \$30,190.13; Longueuil Woodcraft Ltd., Longueuil, Que., \$53,993; Lucas-Rotax Limited, Dorval, Que., \$1,666,657.22; Harvey Lunam Construction Co. and Blondin Roofing Co., Regina, \$53,031.33; Lundy Fence Co., Limited, Toronto, \$19,729.92; Lunenburg Foundry Co., Limited, Lunenburg, N.S., \$285,331.49; Lyman Tube & Bearing Limited, Montreal, \$26,430.65; Lyman's Limited, Montreal, \$26,931.14.

George Mabey, Saint John, N.B., \$86,887.87; MacArthur Transportation Co. Ltd., Brandon, Man., \$50,651.16; MacCosham Storage & Distributing Co. (Calgary) Ltd., Calgary, Alta., \$140,878.64; MacCulloch Building Products Ltd., Halifax, \$133,719.34; Charles E. MacCulloch and The Eastern Trust Company, Bedford, N.S., \$25,948.58; MacDonald Brothers Aircraft, Ltd., Winnipeg, \$3,890,455.98; Herman MacDonald Construction

Co. Ltd., Sunny Brae, N.S., \$190,947.13; MacDonalds-Consolidated Limited, Winnipeg, \$76,999.32; Macdonnell & Conyers, Limited, Ottawa, \$26,975.15; MacFarlane-LeFavre, Limited, Montreal, \$617,456.68; MacGregor the Mover, Kingston, Ont., \$56,678.13; Machine Products Corp., Montreal, \$66,342.28; MacIntyre & Kuske, Portland, Ont., \$33,401.67; Mack Trucks (Canada), Ltd., Toronto, \$263,542.89; MacKenzie & Thayer Ltd., Saskatoon, Sask., \$51,490.25; MacLaren Advertising Company Ltd., Toronto, \$888,134.27; James F. MacLaren Associates, Toronto, \$3,957.20; MacMillan & Bloedel Limited, Vancouver, \$64,023.91; H. R. MacMillan Export Company Limited, Vancouver, \$80,888.14; H. R. MacMillan Sales, Ltd., Montreal, \$288,638.40; J. V. MacPherson Limited, Halifax, \$32,461.44; MacWilliam Construction Co., Swift Current, Sask., \$60,264.74; Madison Products Company Limited, Montreal, \$33,584.87; Madison Tailored Clothes Ltd., Toronto, \$58,211.52; A. P. Madsen, Ltd., Vancouver, \$37,745.97; Louis B. Magil Co., Montreal, \$878,691.36; J. E. Mailoux Ltée., St. Jean, Que., \$37,288.35; Main, Rensaa & Minsos, Edmonton, \$25,681.73; Francis Mainguy, Ste. Foye, Que., \$140,000; Majestic Leather Goods Manufacturing Co., Hull, Que., \$74,307.84; Malcom Construction Co., Ltd., Winnipeg, \$313,920.05; Louis Maldaver, Almonte, Ont., \$111,504.69; W. A. Maling Company Limited, Halifax, \$30,197.38; P. R. Mallory & Co., Inc., Indianapolis, Indiana, U.S.A., \$59,227.97; Maloney Electric Co. of Canada, Limited, Toronto, \$42,433.99; Manchester Comforter Corporation Limited, Toronto, \$67,180.34; Manitoba & Saskatchewan Coal Co., Limited, Winnipeg, \$44,835.51; Manitoba Dairy & Poultry Co-operative Ltd., Winnipeg, \$108,286.81; Manitoba Power Commission, Winnipeg, \$379,708.92; The Manitoba Sugar Co. Ltd., Winnipeg, \$30,166.98; The Manitoba Telephone System, Winnipeg, \$86,090.14; F. Manley & Sons Limited, Toronto, \$38,642.84; Manning Eggleston Lumber Co., Limited, Calgary, Alta., \$79,371.52; Manning Equipment Ltd., Halifax, \$58,232.18; Manning Timber Products Limited, Victoria, \$247,245.54; Maple Leaf Construction Ltd., Winnipeg, \$239,010.27; Maple Leaf Dairy Ltd., Halifax, \$50,278.35; Maple Leaf Milling Co., Limited, Toronto, \$33,368.72; Marani & Morris, Toronto, \$200,184.99; March Shipping Agency, Limited, Montreal, \$530,640.63; Marchand Electrical Co., Ltd., Ottawa, \$29,502.22; Marcoux Transport, Hull, Que., \$74,371.59; The Royal Bank of Canada, Attorney for Samuel and Rita Marcovitch, Ottawa, \$27,000; Mardo Construction Ltd., Halifax, \$27,946.72; Margison, Babcock and Associates Limited, Toronto, \$670,923.94; La Societe de Marie Reparatrice, Three Rivers, Que., \$285,000; Marine Industries Limited, Montreal, \$9,153,616.67; Maritime Accessories Limited, Halifax, \$36,587.97; Maritime Asphalt Products Ltd., Charlottetown, \$65,904.08; Maritime Central Airways Limited, Charlottetown, \$351,011.73; Maritime Engineering Consultants, Halifax, \$29,650.45; Maritime Landscape Gardening Co. Ltd., Moncton, N.B., \$31,413.85; Maritime Pant Mfg. Co., Limited, Amherst, N.S., \$975,330.67; Maritime Paper Products Limited, Halifax, \$28,592.28; Maritime Telegraph and Telephone Co., Ltd., Halifax, \$128,378.99; Maritime Warehousing & Transfer Co., Ltd., Halifax, \$48,066.54; Markdale Creamery & Produce Co., Markdale, Ont., \$36,939.02; Marshall-Wells Co., Ltd., Winnipeg, \$430,431.30; Marshalls Co., Ltd., Toronto, \$242,766.30; Martin-Hewitt Containers, Limited, Peterborough, Ont., \$29,986.65; Martin Paper Products, Limited, St. Boniface, Man., \$75,206.33; Evan S. Martin, Toronto, \$27,982.37; Cie Martineau Electrique Limitée, Quebec, \$27,957.77; Marvel Products Ltd., Montreal, \$28,672.15; Marvell Construction Co. Ltd., Vancouver, \$5,939,075.36; Masson Seeley & Company, Ltd., London, England, \$30,613.03; Master Craft Uniform Co., Reg'd., Quebec, \$3,719,975; Mathews Conveyor Co., Limited, Port Hope, Ont., \$40,316.41; Vic. Mathewson Co., Ltd., Toronto, \$54,634.36; Mawer Sales Limited, Dundas, Ont., \$26,082.68; Mayno Davis Lumber Co., Ltd., Ottawa, \$104,264.88; McArthur Chemical Co., Ltd., Montreal, \$74,837.81; McAuliffe-Grimes Limited, Ottawa, \$58,432.72; T. McAvity & Sons, Ltd., Saint John, N.B., \$25,304.10; L. McBride Co. Limited, Kitchener, Ont., \$329,598.10; McCarter & Nairne, Vancouver, \$35,258.80; Lindsay McCarthy, Petawawa, Ont., \$36,028.39; McColl-Frontenac Oil Co., Ltd., Montreal, \$206,509.18; McConvery-Mudge Limited, Toronto, \$470,806.90; McCoy Industries Limited, Ottawa, \$31,550.26; McCready-Johansson Ltd., Edmonton, \$87,008.88; W. B. McCready Roofing and Supply Company, Edmonton, \$25,103; McDonald Bros. Equipment, Ottawa, \$278,373.91; H. J. McFarland Construction Company Limited, Picton, Ont., \$2,535,547.17; McGill University, Montreal, \$27,608.17; J. M. McGill, Hamilton, Ont., \$46,267.84; McGinnis & O'Connor Limited, Kingston, Ont., \$136,207.25; McGlashan Clarke Co., Limited, Niagara Falls, Ont., \$67,837.88; McGregor Shirt Co., Limited, Hamilton, Ont., \$91,664.49; McKay-Cocker Construction Limited, London, Ont., \$162,703.85; Frank G. McKay Co. Ltd., Toronto, \$66,693.75; McKee Moving & Storage Co., Saskatoon, Sask., \$31,222.82; McKinty & Sons, Victoria, \$351,315.19; The McLagan Furniture Co. (Canada) Limited, Stratford, Ont., \$27,063.10; McLaughlin Brothers, Ltd., Grand Manan, N.B., \$28,190.25; W. Ronald McLaughlin, Moncton, N.B., \$48,599.95; McLennan, McFeely & Prior, Ltd., Vancouver, \$164,595.71; W. G. McMahon Limited, Winnipeg, \$47,185.63; McMullen Supplies, Ltd., Ottawa, \$33,216.16; C. A. McMurtry Furniture Ltd., Toronto, \$55,586.92; S. McNally & Sons Limited, Hamilton, Ont., \$31,557.54; McNamara Construction Co., Ltd., Toronto, \$317,423.52; McNeill's Van & Storage Limited, Edmonton, \$35,431.98; Cameron McPherson, Executor of the Estate of William Nicol, Vancouver, \$50,500; McQuay Norris Mfg. Co. of Canada Limited, Toronto, \$33,075.86; The J. H. McRae Company Limited, Vancouver, \$76,115.66; Meaford Woollens Ltd., Meaford, Ont., \$144,746.76; Meakins & Sons Ltd., Hamilton, Ont., \$30,207.25; Measurement Engineering Ltd., Annaprior, Ont., \$173,950.56; Measurements Corporation, Bonton, N.J., U.S.A., \$39,434.16; Mechanical Appliance & Transmission Co., Montreal, \$90,807; Mechron Engineering Products Limited, Ottawa, \$60,500.18; Medalta Potteries, Limited, Medicine Hat, Alta., \$115,230.79; Medco Products (Canada) Ltd., Toronto, \$27,047.95; R. P. Medhurst & Sons, Calgary, Alta., \$57,969.54; Megantic Mfg. Co., Lac Megantic, Que., \$68,212.67; Meldrum the Mover, Montreal, \$38,210.27; W. R. Menzies & Company Ltd., Victoria, \$26,742.31; Mercerie Jerome, Montreal, \$80,965.47; Pierre Mercier & Cie. Ltée, Montreal, \$26,644.51; Merck & Co. Limited, Montreal, \$34,248.65; The Merco Wholesale Ltd., Edmonton, \$33,177.03; Mercury Mills Limited, Hamilton, Ont., \$1,155,430.75; The Metal Craft Co., Limited, Grimsby, Ont., \$50,631.56; Metal Industries, Inc., Indianapolis, Indiana, U.S.A., \$25,535.95; Metals Ltd., Edmonton, \$233,499.26; A. W.

Metcalf, MacDonald, Man., \$31,500; Methot & Frere Limitée, Montmagny, Que., \$259,383.05; Metro Aviation Sales, Alexandria, Va., U.S.A., \$40,622.54; Meunier Inc., Iberville, Que., \$27,002.61; Mid-West Produce Co. Ltd., Winnipeg, \$33,172.05; Midland Foundry & Machine Co., Limited, Midland, Ont., \$173,547.52; Mile End Fruit Exchange Inc., Montreal, \$110,240.43; Miller & Gabbe, Montreal, \$807,262.98; A. Miller Reg'd., Montreal, \$92,609.46; David Hunter Miller, Sea Island, B.C., \$65,130.04; Milne Neckwear, Limited, Toronto, \$29,265.09; The Milnes Coal Co., Limited, Toronto, \$34,397.90; Edgar Milot Inc., Montreal, \$28,907.82; Mine Safety Appliances Co. of Canada, Limited, Toronto, \$138,433.63; The Miner Rubber Co., Limited, Granby, Que., \$204,705.45; Minneapolis-Honeywell Regulator Co., Limited, Leaside, Ont., \$80,239.08; Minnesota Mining & Manufacturing Company Limited, London, Ont., \$53,653.42; Mitchell Manufacturing Company Limited, Toronto, \$40,675.89; Mitchell Plumbing Supplies Limited, London, Ont., \$27,390.44; Mix & Osmack Construction Co., Edmonton, \$53,475; Mix Brothers Construction Company Limited, Edmonton, \$87,343.22; Mobec, Limited, Quebec, \$30,663.86; Modern Construction Ltd., Moncton, N.B., \$918,758.65; Modern Dairies Ltd., Vancouver, \$68,238.63; Modern Tool Works, Limited, Toronto, \$94,197.19; Cremerie Moderne, Montreal, \$25,148.15; Moffats Ltd., Weston, Ont., \$573,157.83; W. A. Moffatt Company, Toronto, \$189,400.45; G. A. Mogridge Company Limited, St. Catharines, Ont., \$26,107.33; Molsberry Surfacing Ltd., Edmonton, \$30,192.31; Monahan Supply Corporation Limited, Toronto, \$302,243.61; Monarch Knitting Co., Ltd., Toronto, \$1,773,635.55; Monarch Overall Mfg. Co., Limited, Winnipeg, \$891,058.65; Moncton Electricity & Gas Co., Ltd., Moncton, N.B., \$37,007.02; Moncton Lumber Co., Limited, Moncton, N.B., \$31,117.92; Moncton Plumbing & Supply Co., Ltd., Moncton, N.B., \$31,563.94; Mongeau & Robert Cie, Ltée., Montreal, \$277,536.34; City of Montreal, \$43,277.44; The Montreal Cottons Ltd., Valleyfield, Que., \$234,589.91; Montreal Dry Docks, Limited, Montreal, \$216,053.74; Montreal Flying Club, Montreal, \$33,353.55; Montreal Glove Works Ltd., Montreal, \$53,854.04; Montreal Shipping Company Limited, Montreal, \$400,626.61; Montreal Suspenders & Umbrellas Limited, Montreal, \$160,608.49; Montreal Swiss Embroidery Works Limited, Montreal, \$259,445.02; Montreal Tinning & Retinning Co. Limited, Montreal, \$32,855.25; Matthew Moody & Sons, Co., Montreal, \$61,272.19; Moore Bros. Machinery Co. Limited, Montreal, \$38,193.09; Moore Electric Limited, Walkerville, Ont., \$54,067.10; Moore-Whittington Lumber Co., Ltd., Victoria, \$63,312.85; Morantz Beef Co., Montreal, \$146,518.95; Captain Morgan Rum Distillers Limited, Ville LaSalle, Que., \$241,231.46; Morlen Electrical Products, Ottawa, \$34,888.35; Jos. Morneau Inc., Charlesbourg, Que., \$75,622.93; The Herbert Morris Crane & Hoist Co., Limited, Niagara Falls, Ont., \$49,132.07; Morrison-Lamothe Bakery Limited, Ottawa, \$48,860.24; James Morrison Brass Mfg. Co., Ltd., Toronto, \$37,414.53; Motor Car Supply Co. of Canada, Ltd., Edmonton, \$28,827.27; Motors Transport Mechanic Electric Co., Montreal, \$33,490.59; Mount Enterprise Limited, Montreal, \$3,754,984.78; Mount Royal Specialties Limited, Montreal, \$25,500; Muir Cap & Regalia, Limited, Toronto, \$26,131.80; Mumford Medland, Ltd., Winnipeg, \$171,201.71; John C. Mundell & Co. Limited, Elora, Ont., \$28,731.50; Municipal Spraying & Contracting Limited, Halifax, \$151,411.23; Murdock & Son Ltd., Chicoutimi, Que., \$115,623.90; The Murphy Paint Co., Ltd., Montreal, \$103,742.51; Murray Air Conditioning Ltd., Toronto, \$38,910.89; Alexander Murray & Co., Ltd., Montreal, \$74,536.86; Mussens Canada Ltd., Toronto, \$1,624,522.56; M. D. Muttart Ltd., Edmonton, \$59,442.08; Mutual Construction Co. Ltd., Vancouver, \$25,791.20; Mutual Dairies, Ottawa, \$28,931.14; Mutual Growers Market Ltd., Toronto, \$26,938.40.

Nabob Food Products Ltd., Vancouver, \$50,325.19; National Carbon Limited, Toronto, \$107,485.76; National Drug & Chemical Co. of Canada, Montreal, \$29,910.46; National Grocers Company Limited, Ottawa, \$184,718.20; National Lace & Embroidery Works, Montreal, \$114,825.62; National Pressure Cooker Co. (Canada) Ltd., Wallaceburg, Ont., \$58,604.53; National Textiles Limited, Toronto, \$109,659.94; Natlie Knitting Mills, Whitby, Ont., \$232,097.15; Navy League of Canada, Montreal, \$28,639.36; L. O. Neily & Co., Ltd., Aylesford, N.S., \$99,924.50; Nelson River Construction Ltd., St. Boniface, Man., \$261,680.04; Nelson Wood Products, Wheatley, Ont., \$56,004.90; Neptune Meters, Limited, Long Branch, Ont., \$37,375.73; New Brunswick Electric Power Commission, Saint John, N.B., \$120,710.71; New Brunswick Telephone Co., Ltd., Moncton, N.B., \$52,148.14; Newfoundland Light & Power Co., Ltd., St. John's, \$25,561.22; New Method Laundries Limited, Victoria, \$41,973.28; New York Central Railroad Co., New York, N.Y., U.S.A., \$227,473.27; S. H. Newman Company Limited, Toronto, \$106,015.85; Newton Construction Co. Ltd., Sherbrooke, Que., \$204,224.86; R. H. Nichols Limited, Toronto, \$35,166.18; Nicholson File Company, Port Hope, Ont., \$57,435.89; Noranda Copper & Brass Limited, Montreal East, Que., \$86,102.35; Norman Specialties Reg'd., Montreal, \$26,255; Norris Dairy, Barrie, Ont., \$76,282.84; North American Aviation Inc., Los Angeles, Cal., U.S.A., \$52,752.62; North American Buildings Ltd., Winnipeg, \$788,638.86; North American Cyanamid, Limited, Toronto, \$87,106.83; North American Telegraph Co., Montreal, \$77,294.14; North American Trucking & Distributing Co., Dawson Creek, B.C., \$201,086.88; North Shore Construction Co., Ltd., Montreal, \$616,892.19; North Star Oil, Ltd., Winnipeg, \$81,038.59; North West Sportswear Company, Toronto, \$899,996.79; North York Hydro-Electric Commission, Willowdale, Ont., \$33,296.33; Northern Alberta Railways, Edmonton, \$359,975.10; Northern Asbestos & Building Supplies Ltd., Calgary, Alta., \$153,822.95; Northern Construction Company & J. W. Stewart Limited, Vancouver, \$265,087.08; Northern Electric Co., Ltd., Montreal, \$10,225,327.37; Northern Freightways Limited, Dawson Creek, B.C., \$52,745.96; Northern Pacific Railway Company, St. Paul, Minn., U.S.A., \$162,080.68; Northern Radio Company Incorporated, New York, N.Y., U.S.A., \$44,218.66; Northern Roofing & Metal Workers, Limited, Saint John, N.B., \$45,403.15; Northern Shirt Co., Limited, Winnipeg, \$116,625.60; Northland Utilities Limited, Edmonton, \$28,049.98; Northumberland Construction Co. Limited, Cobourg, Ont., \$40,877.80; Northwest Equipment Company Ltd., Vancouver, \$40,110.62; Northwest Industries Ltd., Edmonton, \$2,671,184.77; Northwestern Creamery Limited, Victoria, \$84,285.79; Northwestern Utilities, Ltd., Edmonton, \$555,947.88; Nova Scotia Light & Power Co., Ltd., Halifax, \$537,419.38; Nova Scotia Power Commission, Halifax, \$46,934.96; Novelty Shoe Co. Ltd., Toronto, \$27,345; Nu-Swift (Canada) Ltd., Toronto, \$138,589.38.

O.K. Construction & Supply Co. Ltd., Edmonton, \$48,238.80; George R. Oake Ltd., Edmonton, \$41,353.19; Oakite Products of Canada, Ltd., Toronto, \$44,701.55; H. J. O'Connell Ltd., Montreal, \$556,911.21; Office Appliances Limited, Ottawa, \$42,943.30; The Office Specialty Mfg. Company, Limited, Newmarket, Ont., \$52,895.43; Ogilvie Flour Mills Co., Limited, Montreal, \$36,953.74; Jas. A. Ogilvy's Limited, Montreal, \$34,071.97; A. T. O'Leary & Co., Halifax, \$304,110.81; O'Leary's Limited, Ottawa, \$43,127.15; Olive & Dorion Limited, Montreal, \$26,675.89; Olynx Construction Ltd., North Battleford, Sask., \$102,300.68; The Ontario Glove Mfg. Co., Limited, Kitchener, Ont., \$593,633.52; The Ontario Hughes-Owens Co., Ltd., Ottawa, \$1,244,865.65; Ontario Hydro-Electric Power Commission, Toronto, \$593,633.52; Ontario Motor Supplies Ltd., London, Ont., \$61,550.60; Ontario Research Foundation, Toronto, \$26,784.38; Ontario Steel Products Co. Limited, Gananogue, Ont., \$42,437.21; Oro Manufacturing Co., Adrian, Mich., U.S.A., \$43,400.66; Oshkosh Motor Truck, Inc., Oshkosh, Wis., U.S.A., \$508,676.60; Otaco, Limited, Orillia, Ont., \$27,410.13; City of Ottawa, \$68,884.94; Ottawa-Hydro Electric Commission, Ottawa, \$145,487.98; Ottawa Paint Works Ltd., Ottawa, \$89,248.81; Ottawa Public School Board, Ottawa, \$115,000; Ottawa Transportation Commission, Ottawa, \$29,932.96; Owen Sound Woollen Mill, Owen Sound, Ont., \$120,000; Oxford Woollen Mills, Limited, Oxford, N.S., \$299,501.85.

P.S.C. Applied Research Limited, Toronto, \$81,367.20; Pacific Meat Co., Ltd., Vancouver, \$122,408.30; Packard Electric Co., Limited, St. Catharines, Ont., \$28,561.03; Pako Corp., Minneapolis, Minn., U.S.A., \$32,056.67; Pall Mall Specialties, Montreal, \$35,614.64; Palm Dairies, Ltd., Calgary, Alta., \$87,586.93; Palmer-McLellan Shoe Co., Ltd., Fredericton, \$352,447.75; John Palmer Co., Limited, Fredericton, \$371,818.45; Jean Paquette, Terrebonne, Que., \$79,497.87; Paradis & Sons Limited, Montreal, \$37,870.05; Paris Glove Co. Limited, Montreal, \$94,592.29; Paris Wincey Mills Co., Limited, Paris, Ont., \$183,248.46; Parke, Davis & Company, Ltd., Walkerville, Ont., \$87,154.92; Parker Construction, Union, Ont., \$400,118.91; Alfred Ernest Parker and Dorothy L. Parker, Vancouver, \$35,000; C. C. Parker, Hamilton, Ont., \$198,846.95; J. S. Parkes & Co. Ltd., Montreal, \$64,181.91; Parkhill Bedding, Limited, Winnipeg, \$102,537.16; The J. Pascal Hardware Co., Ltd., Montreal, \$46,999.22; John H. Paterson, Montreal, \$176,828.55; Paton Manufacturing Company, Limited, Montreal, \$528,594.91; H. Paulin & Co., Limited, Toronto, \$107,212.22; Peacock Brothers Limited, Ville LaSalle, Que., \$244,066.74; Pearson Construction Co. Ltd., Winnipeg, \$216,350.64; The Pedlar People, Limited, Oshawa, Ont., \$167,268.21; Peerless Garments, Limited, Winnipeg, \$32,183.41; Peerless Textile Products Co. Ltd., Toronto, \$138,490.99; Pembroke Builder's Supplies, Pembroke, Ont., \$53,840.39; The Pembroke Electric Light Co., Ltd., Pembroke, Ont., \$87,114.84; Pendrith Machinery Company, Limited, Toronto, \$56,561.78; Penmans, Ltd., Paris, Ont., \$2,021,038.63; Pennock Engineering, Ottawa, \$47,831.81; Pentagon Construction Co., Ltd., Montreal, \$4,642,782.14; Permutit Company of Canada Ltd., Montreal, \$349,559.83; Paul Perras, Montreal, \$54,087.42; Perrin Glove Co. (Canada) Limited, Montreal, \$57,433.70; H. M. Perry, Limited, Toronto, \$78,772.69; Perth Shoe Company Limited, Perth, Ont., \$160,974.65; Pesner Bros. Ltd., Montreal, \$62,271.35; Petawawa Electric Appliances and Hardware, Petawawa, Ont., \$82,978.94; Petawawa Military Camp Association Groceteria, Petawawa, Ont., \$28,506.26; C. H. Petch & Sons Limited, Ottawa, \$126,012.54; A. S. Petersen Ltd., Ottawa, \$87,200.64; Peterson Electrical Construction Co. Ltd., Vancouver, \$32,620.81; Petrick & Morrison, Dawson Creek, B.C., \$38,283.14; Pfizer, Canada, Ltd., Toronto, \$94,964; Phoenix Engineered Products Ltd., Toronto, \$1,898,579.72; Photographic Stores Ltd., Ottawa, \$46,791.95; The Photographic Survey Corporation Limited, Toronto, \$147,116.49; Photostat Corporation, Toronto, \$93,968.77; Pick Overall Mfg. Co. Ltd., Winnipeg, \$65,496.42; Picker X-Ray of Canada Ltd., Montreal, \$107,068.53; Pietou Foundry & Machine Company, Limited, Pickou, N.S., \$752,561.74; Piercey Supplies Ltd., Halifax, \$228,735.98; Pigott Construction Co., Limited, Hamilton, Ont., \$6,944,902.52; Pilkington Glass Limited, Montreal, \$30,870.21; Plastics & Chemicals Limited, Montreal, \$29,748.50; John Plaxton Company Limited, Winnipeg, \$46,170; Pleasant View Dairy Ltd., Pembroke, Ont., \$79,918.22; Plourde & Desbiens Enrg., Chicoutimi, Que., \$178,309.16; Plume Canada Feather Inc., Longueuil, Que., \$57,488.58; L. Poitras, Montreal, \$34,555.55; Poole Construction Co., Ltd., Edmonton, \$305,085.27; H. H. Popham and Company Limited, Ottawa, \$43,436.64; Port Arthur Shipbuilding Co., Limited, Port Arthur, Ont., \$1,371,285.49; Portage Hardware Limited, Portage la Prairie, Man., \$41,912.43; Geo. W. Porter Construction Co. Limited, Toronto, \$72,062.35; J. P. Porter Co., Ltd., Montreal, \$599,936.69; T. J. Pounder & Company Ltd., Winnipeg, \$147,057.11; Powell Equipment Co., Ltd., Winnipeg, \$29,970.69; Power Plant Contractors Limited, Toronto, \$130,201.95; L. G. Power Sawmills Limited, Giffard, Que., \$47,661.92; Prairie Equipment & Radiators Limited, Winnipeg, \$40,953.76; Prairie Woollen Mills Ltd., Calgary, Alta., \$177,033.47; Precision Machine & Foundry, Ltd., Calgary, Alta., \$113,749.68; The Premier Vacuum Cleaner Co., Limited, Toronto, \$77,614.15; Prencro Progress & Engineering Corporation, Ltd., Toronto, \$132,073.17; Price Yards Limited, Toronto, \$142,007.25; J. L. E. Price & Co. Ltd., Montreal, \$109,214.98; Jacques Price, Windsor, N.S., \$98,968.58; Prince Hat & Cap Mfg. Co., Montreal, \$190,059.74; Principal Cap & Sportswear Mfg. Co., Montreal, \$55,185.37; T. Pringle & Son Limited, Montreal, \$29,405.17; The Producers Dairy, Limited, Montreal, \$47,445.80; Provincial Paving Co. Ltd., Montreal, \$1,148,095.42; Provincial Transport Co., Montreal, \$28,972.92; Geo. R. Prowse Range Co., Limited, Montreal, \$62,180.46; Pruneau Limitée, Quebec, \$35,960.25; Purdy Bros. Limited, Halifax, \$28,699.86; Purity Flour Mills Ltd., Toronto, \$26,012.18; Pyke & White Construction Company Ltd., Vancouver, \$101,722.21; Pyrene Mfg. Co. of Canada, Limited, Toronto, \$33,271.35.

City of Quebec and Georges Paquet, Quebec, \$99,995.05; Quebec Coal & Oil Ltd., Quebec, \$53,732.19; Harold Quinlan Cut Stone Limited, Ville LaSalle, Que., \$150,000; Quinn Lumber & Builder's Supply Co., Ltd., London, Ont., \$44,660.86; Quinte Machine & Repair Co., Trenton, Ont., \$66,666.18.

R.C.A. Victor Co., Ltd., Montreal, \$2,636,375.04; Raber Glove Mfg. Co., Winnipeg, \$210,604.85; Radio Engineering Products Limited, Montreal, \$58,731.76; Railway & Power Engineering Corporation, Limited, Toronto, \$625,847.37; Randall and Co. Ltd., Winnipeg, \$66,976.18; The Rankin Co. Ltd., Montreal, \$287,339.48; W. A. Rankin Limited, Ottawa, \$40,228.31; L. G. Rawding, Berwick, N.S., \$183,796.63; Ray-O-Vac (Canada) Ltd., Winnipeg, \$32,248.22; Raytheon Manufacturing Company, Waltham, Mass., U.S.A., \$31,731.16; Joseph Read & Co., Ltd., Summerside, P.E.I., \$78,999.20; Forest Redmond, Ottawa, \$38,700; Reeco Limited, North Bay, Ont., \$68,777.70; The Regent Knitting Mills, Limited, Montreal, \$1,552,039.72; City of Regina, \$44,975.06; Reid & Cambridge Limited, Westmount, Que., \$48,174.59; Remington Rand Limited, Toronto, \$46,992.93; Renfrew Textiles, Limited, Renfrew, Ont., \$557,531.20; Reo Motor Company of Canada Ltd., Toronto, \$179,856.48; Research Products Inc., Danbury, Conn., U.S.A., \$25,909.25; Rest-Glow Manufacturing Company Ltd., Montreal, \$68,656.03; Restmore Manufacturing Company, Limited, Vancouver, \$39,424.81; Revelstoke Sawmill Co., Ltd., Calgary, Alta., \$107,633.39; E. Reynolds & Son, Kingston, Ont., \$965,074.22; Richards-Wilcox Canadian Co., Ltd., London, Ont., \$75,436.65; James Richardson & Sons Limited, Winnipeg, \$77,647.18; Richmond Hosiery, Limited, London, Ont., \$138,769.20; Ripley & Associates, Edmonton, \$128,356.92; C. W. Ritchie, Fredericton, \$30,000; Gordon M. Ritchie & Company, Clinton, Ont., \$76,856.10; John Ritchie Co., Limited, Quebec, \$480,460.27; Ethel Rittich, Victoria, \$28,000; Riverside Silk Mills, Limited, Galt, Ont., \$86,373.41; Roads Resurfacing Co. Limited, Kingston, Ont., \$30,508.71; A. W. Robertson Ltd., Toronto, \$11,178,977.71; The James Robertson Co., Limited, Montreal, \$219,686.10; Thomas Robertson & Co., Ltd., Montreal, \$216,388.25; Wm. Robertson & Son, Limited, Halifax, \$27,892.26; The Roberval and Saguenay Railway Company, Arvida, Que., \$63,548.60; Bruce Robinson Electric Ltd., Calgary, Alta., \$85,373.41; C. R. Robinson & Co. Limited, Montreal, \$32,232.79; H. G. Robinson & Company, Edmonton, \$34,945.80; Roblin Dairy, Belleville, Ont., \$68,620.53; Rocamora Bros. Limited, Toronto, \$69,980.22; Rodco Limited, Montreal, \$295,455.37; Rodney Contractors Ltd., Yarmouth, N.S., \$78,877.76; A. V. Roe Canada Limited, Toronto, \$78,545,242.88; Rogers Majestic Electronics Limited, Leaside, Ont., \$732,231.31; Rogers Montreal Limited, Montreal, \$149,949.36; Rolls-Royce Motor Limited, Dorval, Que., \$1,404,627.06; Roman Catholic Episcopal Corporation of Halifax, \$110,376.62; Ronalds Advertising Agency Limited, Montreal, \$892,000.10; The Roofers Supply Co., Ltd., Toronto, \$121,408.29; T. D. K. Rooney Construction, Kingston, Ont., \$84,716.86; Rosamond Woollen Company Limited, Almonte, Ont., \$121,581.36; Rosehall Nurseries Ltd., Brantford, Ont., \$251,135.55; Harry Rosen Coal Supply, Kingston, Ont., \$101,645.72; H. Rosenberg & Co., Montreal, \$86,114.58; Ross-Biron Electric Ltd., Sherbrooke, Que., \$25,291.91; Ross, Patterson, Townsend & Fish, Montreal, \$255,347.31; Ross-Smith Co., Limited, Montreal, \$953,664.13; Frank Ross Construction Ltd., Montreal, \$131,943.96; The Rossen Lumber & Supply Company, Winnipeg, \$210,078.52; Roxalin of Canada Limited, Toronto, \$128,428.48; Roxton Mill & Chair Limited, Waterloo, Que., \$33,582.45; Royal Metal Mfg. Co., Ltd., Preston, Ont., \$1,090,259.17; Royal Truck Equipment Co., Montreal, \$34,405.78; The Royal Trust Company, Montreal, \$5,000,000; Rubberset Company Limited, Gravenhurst, Ont., \$40,847.42; Rubenstein Bros. Company, Ltd., Montreal, \$853,634.24; S. Rubin Ltd., Montreal, \$309,442.37; Rudel Machinery Company Limited, Montreal, \$130,070.10; Rumford Ltd., Winnipeg, \$31,676.02; Russel Construction Co. Ltd., Toronto, \$787,900.48; Russel-Hipwell Engines Ltd., Owen Sound, Ont., \$100,964.26; Russell Food Equipment Ltd., Vancouver, \$37,437.74; Hugh Russell & Sons Ltd., Toronto, \$28,610.95; Ruud Mfg. Company, Mimico, Ont., \$52,319.72; Ryan Bros. Western Ltd., Winnipeg, \$25,206.93; J. H. Ryder Machinery Co. Limited, Toronto, \$793,094.96.

S. & G. Clothing Co., Ltd., Montreal, \$1,524,911.78; Saanich Plumbing & Heating, Whitehorse, Y.T., \$41,755.75; Safety Supply Co., Toronto, \$150,592.14; Saguenay Terminals Limited, Montreal, \$191,103.75; St. Andrews Woollen Mills Limited, Montreal, \$238,432.30; St. Anthony Woollen Mill, St. Anthony, N.B., \$29,953.19; Saint John Dry Dock & Shipbuilding Co., Ltd., Saint John, N.B., \$2,950,873.96; St. Johns Textile Mills, Limited, St. Johns, Que., \$687,897.27; St. Lawrence Contracting Co. Ltd., Belleville, Ont., \$35,228.11; St. Lawrence Glove Works, Reg'd., Quebec, \$109,055.39; St. Lawrence Starch Company, Limited, Port Credit, Ont., \$53,405.18; St. Maurice Furniture Co. Limited, La Tuque, Que., \$122,469.68; Sainthill-Levine & Co. Limited, Toronto, \$421,378.03; Salsman & Sons Ltd., Halifax, \$34,587.66; Sangamo Electric Company, Springfield, Ill., U.S.A., \$37,419.37; The Sarjeant Co. Limited, Barrie, Ont., \$48,511.59; Saskatchewan Power Commission, Regina, \$55,389.14; Province of Saskatchewan, \$33,968.57; Saskatchewan Wool Products, Moose Jaw, Sask., \$284,268.78; Saskatoon Contracting Co. Ltd., Saskatoon, Sask., \$31,946; Cie. Savonol Ltée., Montreal, \$46,361.41; Searle & Company, Limited, Brantford, Ont., \$72,192.04; Scarves & Allied Arts Inc., Verdun, Que., \$61,630.54; The Schultz Manufacturing Company, Limited, Hamilton, Ont., \$54,143.02; M. F. Schurman Co., Limited, Summerside, P.E.I., \$876,061.02; The Schuster Co., Ltd., Belleville, Ont., \$112,640.77; Scope Sales Co., Ltd., Ottawa, \$89,771.67; Score Sporting Goods Mfg. Co. Ltd., Toronto, \$230,655.15; Scotch Anthracite Coal Co. Limited, Toronto, \$35,858.72; Scotia Sprinklers Ltd., Halifax, \$47,500.75; Scott & McHale, Limited, London, Ont., \$652,600.59; Scott Clothing Co., Ltd., Longueuil, Que., \$2,773,720.83; Scott Fruit Co., Brandon, Man., \$58,261.55; Scott-Jackson Construction, Toronto, \$119,167.65; E. C. Scrivens & Co. Ltd., Montreal, \$39,631.91; William Scully Ltd., Montreal, \$218,414.27; Seythes & Company Limited, Toronto, \$41,710.73; Seaboard Advertising Co., Ltd., Vancouver, \$85,354.17; Sears Limited, Montreal, \$39,348.83; Seco Sales & Service Limited, Toronto, \$28,028.22; Security Storage Company Limited, Winnipeg, \$104,671.31; Seiberling Rubber Co. of Canada, Limited, Toronto, \$106,794.92; H. & A. Selmer Ltd., Toronto, \$42,013.05; Sendel & Sendel, Limited, Montreal, \$59,831.21; Cecil Sennett, Petawawa, Ont., \$31,262.03; Service Hat & Cap Co., Toronto, \$43,170; Service Supplies Ltd., Ottawa, \$67,475.38; Frank Shaban, Wainwright, Alta., \$29,533.80; C. J. Sharp & Son, Portage la Prairie, Man., \$33,210.43; Sharpe, Thomson, Berwick & Pratt, Vancouver, \$31,185; Shaw Steamship Co., Limited, Halifax, \$70,973.35; The Shawinigan Water & Power Company, Montreal, \$85,418.53; Shell Oil Co. of Canada Ltd., Toronto, \$4,773,942.60; David Shepherd & R. W. Powell, Toronto, \$28,845.19;

Andrew Sheret, Ltd., Victoria, \$54,221.50; Sheridan Equipment Co. Limited, Toronto, \$468,206.40; Sherwin Williams Co. of Canada, Ltd., Montreal, \$132,002.96; Shiff & Company, Inc., Montreal, \$1,175,782.40; Shipping Containers, Limited, Montreal, \$170,225.13; Shipping Limited, Montreal, \$190,924.51; Shoquist Construction Ltd., Edmonton, \$1,270,290.05; Shoquist-Wicklund Construction Ltd., Edmonton, \$1,188,196.96; Shore & Horwitz, Ottawa, \$323,322.65; SiCARD Ltd., Montreal, \$1,240,059.79; Silhouette Inc., Montreal, \$36,365.31; Silverwood Dairies, Limited, London, Ont., \$29,569.81; Simard Automobiles Enr., Quebec, \$29,001.18; The Simcoe Mitt & Glove Co., Limited, Simcoe, Ont., \$97,173.31; Sinkins Fuel Co., Winnipeg, \$38,401.21; Simmon Brothers, Inc., Long Island City, N.Y., U.S.A., \$27,033.12; Simmonds Aeroaccessories of Canada Limited, Montreal, \$52,462.53; Simmons, Ltd., Montreal, \$943,692.62; T. S. Simms & Co., Ltd., Saint John, N.B., \$200,444.29; Simplicity Products Ltd., Hespeler, Ont., \$32,648.06; Alvar H. Simpson & Associates, Toronto, \$63,185.97; The Robert Simpson Company Limited, Toronto, \$191,729.90; Sinclair Mines (Canada) Limited, Winnipeg, \$62,457.88; Singer Sewing Machine Company, Toronto, \$76,844.87; The T. Sisman Shoe Co. Limited, Aurora, Ont., \$326,083.62; A. P. Slade (Victoria) Ltd., Victoria, \$70,380.79; The Slater Shoe Co., Limited, Montreal, \$419,896.16; Slingsby Manufacturing Co., Ltd., Brantford, Ont., \$496,664.09; Smeed's Security Storage Limited, Regina, \$26,431.41; Smith & Nephew Limited, Montreal, \$77,936.10; Smith Bros. & Wilson Limited, Regina, \$833,843.33; Smith Bros. Motor Bodies, Toronto, \$112,784.63; Smith Construction Ltd., Edmonton, \$77,974.71; Smith, Davidson & Wright, Limited, Vancouver, \$28,183.82; Smith Transport Limited, Toronto, \$28,717.42; Harry Smith, Belleville, Ont., \$165,238.18; T. L. Smith Construction Co. Ltd., Kingston, Ont., \$530,465.35; Snap-on-Tools of Canada, Ltd., Long Branch, Ont., \$107,036.16; The Snelling Lumber Co. Ltd., Ottawa, \$39,796.47; Snider Hardware Limited, Portage la Prairie, Man., \$38,506.72; Soper & Singleton Electric Ltd., Edmonton, \$27,560.08; Sorel Industries Limited, Montreal, \$2,407,577.41; South Shore Construction Inc., Montreal, \$32,023.05; Southern Canada Power Co. Ltd., Montreal, \$60,293.89; Sovereign Potters, Limited, Hamilton, Ont., \$119,661.39; James Sowards Coal Co., Ltd., Kingston, Ont., \$103,983.14; Spalding Lumber Co. Limited, Downsview, Ont., \$43,015.79; W. Sparks & Son, Ottawa, \$34,900.39; Sparling-Davis Company, Limited, Edmonton, \$449,738.32; Sperry Gyroscope Company, of Canada, Ltd., Montreal, \$791,118.49; Spino Construction Ltd., Montreal, \$80,027.74; James S. Spivey, Inc., Washington, D.C., U.S.A., \$670,213.69; Spromator Limited, London, Ont., \$37,233.16; G. H. Spratt and Estate of J. H. Spratt, Ottawa, \$75,000; Cecil Springs & Co. Ltd., Abord-a-Plouffe, Que., \$32,958.23; E. R. Squibb & Sons of Canada, Ltd., Montreal, \$65,827.64; The Stag Shoe Co., Limited, Montreal, \$182,310.01; Stagway Company Limited, Toronto, \$36,532.80; Wm. Stairs, Son & Morrow, Ltd., Halifax, \$34,559.52; Standard Aero Engine Works, Ltd., Winnipeg, \$1,004,033.39; Standard Chemical Co., Limited, Toronto, \$57,637.24; Standard Gravel and Surfacing of Canada Limited, Calgary, Alta., \$834,510.97; Standard Oil Company of British Columbia Limited, Vancouver, \$106,183.80; Standard Paint & Varnish Co., Limited, Windsor, Ont., \$39,463.29; Standard Paper Box, Ltd., Montreal, \$162,883.52; Standard Paving Limited, Toronto, \$44,154.36; Standard Tube and T. I. Limited, Woodstock, Ont., \$101,378.55; Standard Wiping Products Company, Montreal, \$90,709.91; Stanfield's, Limited, Truro, N.S., \$316,980.31; The Stanley Tool Co. of Canada, Limited, Roxton Pond, Que., \$83,644.37; Star Shipyard (Mercer's) Limited, New Westminster, B.C., \$33,985.56; Stark Electronic Instruments Limited, Toronto, \$498,454.13; Stauffer-Dobbie Limited, Galt, Ont., \$528,523.69; James B. Steacy, Ottawa, \$25,000; Steel & Engine Products Limited, Liverpool, N.S., \$509,156.88; The Steel Co. of Canada, Limited, Hamilton, Ont., \$298,586.46; The Steel Equipment Co., Limited, Ottawa, \$160,085.10; G. F. Stephens & Co., Limited, Winnipeg, \$48,512.79; J. W. Stephens Ltd., Sydney, N.S., \$28,932.71; Sterling Cloak Co., Limited, Winnipeg, \$90,885; Sterling Clothing Co., Limited, Montreal, \$141,749.98; Sterling Construction Co., Ltd., Windsor, Ont., \$4,798,712.72; Sterling Fuels, London, Ont., \$86,801.21; The Stevens Companies, Calgary, Alta., \$27,956.43; Stewart-Warner-Alemite Corporation of Canada, Limited, Belleville, Ont., \$42,059.49; Bruce Stewart & Co., Limited, Charlotte-town, \$295,404.51; R. E. Stewart Construction Corporation, Sherbrooke, Que., \$2,755,403.90; Stinson Reeb Supply Co., Limited, Montreal, \$32,897.21; Stoddart Aircraft Radio Co., Hollywood, Cal., U.S.A., \$31,606.82; F. A. Stonehouse & Son, Sarnia, Ont., \$37,094.75; Storms Contracting Co. Ltd., Leaside, Ont., \$186,829.73; The Stowell Screw Co., Limited, Montreal, \$35,654.63; Strachan & Co. Limited, London, England, \$41,093.97; Stran Steel of Canada Ltd., Toronto, \$728,850.65; Strathcona Garment Mfg. Co., Montreal, \$621,380.74; Strathroy Woollen Mills Limited, Strathroy, Ont., \$148,787; David Strom, Hamilton, Ont., \$51,572.15; A. Stroud Ltd., Toronto, \$26,823.65; Sturdie Propane Ltd., Edmonton, \$25,943.91; Submerged Log Company Ltd., London, England, \$25,821.83; Suburban Rapid Transit Co., Winnipeg, \$39,921.37; M. Sullivan & Son Limited, Annaprior, Ont., \$2,974.553; W. B. Sullivan Construction Limited, Toronto, \$230,279.49; M. J. Sulpher and Sons Limited, Renfrew, Ont., \$73,038.73; Town of Summerside, P.E.I., \$72,682.75; Sumner Propane Gas Limited, Moncton, N.B., \$40,020.76; The Super Knitting Mills Co., Ltd., St. Hyacinthe, Que., \$47,912.88; Superior Box Co., Limited, Waterloo, Ont., \$28,399.34; Superior Brush Manufacturing Co., Montreal, \$44,418.56; Superior Electric Supply Co. of Toronto Limited, Toronto, \$28,576.50; Superior Pant Mfg. Co., Ltd., Toronto, \$262,658.95; Superior Roofing Company Limited, Norwood, Man., \$80,776; Superline Oils Ltd., Dartmouth, N.S., \$84,543.87; Joseph S. Surette, Yarmouth, N.S., \$46,304.65; Surface Combustion Corporation, Toledo, Ohio, U.S.A., \$35,491.55; Surgical Supplies (Canada) Limited, Toronto, \$161,727.67; Surveyer, Nenniger & Chenevert, Montreal, \$348,708.06; Sutelife Co. Ltd., New Lisheard, Ont., \$33,395.66; Sutherland Construction Co., West Hill, Ont., \$56,561.84; H. H. Sutton, Toronto, \$53,984.36; Roy Swail Ltd., Winnipeg, \$168,983.53; Swan, Rhodes & Wooster, Vancouver, \$107,592.02; Swansea Construction Company Limited, Toronto, \$331,489.82; Swedish American Line, Montreal, \$159,608.94; Swift Canadian Co., Ltd., Toronto, \$1,962,865.11; Sydney Transfer & Storage Ltd., Sydney, N.S., \$34,476.73; Sylvania Electric (Canada) Ltd., Montreal, \$177,367.06; Robert Syme Upholstering Limited, Montreal, \$44,551.95.

TMC (Canada) Limited, Ottawa, \$52,260.98; TV Cabinets & Furniture Limited, Victoriaville, Que., \$32,580.21; Tabah Cousins Limited, Montreal, \$26,678.86; Taggart Construction Limited, Ottawa, \$40,549.35; Marjorie, Ewen and D. D. Tallman, Winnipeg, \$44,510.74; Tanny Merchandising, Montreal, \$81,361.48; Tatham Company Limited, Belleville, Ont., \$33,442.59; Taylor & Pearson Ltd., Edmonton, \$61,405.02; Taylor Advertising Limited, Montreal, \$65,978.64; Taylor Painting & Decorating Co., Ltd., Winnipeg, \$38,610; J. A. M. Taylor Tool Co., Limited, Toronto, \$33,364.63; Tayside Textiles Limited, Perth, Ont., \$180,451.04; The Tebbutt Shoe & Leather Co., Ltd., Three Rivers, Que., \$429,841.18; Technical Enterprises Limited, Malton, Ont., \$32,850.76; The Technical Materiel Corporation, Mamaroneck, N.Y., U.S.A., \$135,111.02; Tennant's Transfer & Storage, Pembroke, Ont., \$34,648.91; Tenney Engineering Inc., Newark, N.J., U.S.A., \$32,144.57; Terminal Construction Co., Ltd., Montreal, \$2,701,869.05; Terreau & Racine Ltd., Quebec, \$65,220.42; Terry Machinery Co., Limited, St. Laurent, Que., \$775,879.59; Tetrault Shoe, Limited, Montreal, \$166,520.52; Textile Industries Limited, Guelph, Ont., \$33,629.18; Textile Sales Limited, Montreal, \$332,224.07; E. Thibault Limited, Ste. Therese, Que., \$47,484.15; Thode Construction Ltd., Saskatoon, Sask., \$35,894.36; Thompson-Jones & Company, Toronto, \$37,900.61; Thompson Products Inc., Cleveland, Ohio, U.S.A., \$28,447; Thompson Products, Ltd., St. Catharines, Ont., \$64,338.31; Thompson's Transfer Co., Ltd., Middleton, N.S., \$48,980.56; Thomson Groceries Ltd., Toronto, \$168,225.62; Ticonium, Albany, N.Y., U.S.A., \$43,037.99; Tide Water Associated Oil Company (Canada) Ltd., Toronto, \$29,554.10; Timberland Machines Ltd., Woodstock, Ont., \$102,067.77; Timbersteel Structures Ltd., Vancouver, \$57,457.34; The Timken Roller Bearing Company, St. Thomas, Ont., \$48,210.22; The R. Timms Construction & Engineering Limited, Welland, Ont., \$1,024,046.11; Tip-Top Tailors, Ltd., Toronto, \$2,513,903.59; Tippet-Richardson, Limited, Toronto, \$28,335.03; Toledo Scale Company of Canada Ltd., Windsor, Ont., \$94,323.32; R. F. Tolson, Bedford, N.S., \$34,801.34; The Tomlinson Construction Co. Ltd., Toronto, \$110,149.88; Tooke Bros., Limited, Montreal, \$30,633.07; The Toronto Carpet Mfg. Co., Limited, Toronto, \$231,067.62; Toronto Flying Club Limited, Toronto, \$53,683.90; Toronto Hydro-Electric System, Toronto, \$36,911.05; The Toronto Iron Works, Limited, Toronto, \$292,427.86; Toronto Quilting & Embroidery Limited, Toronto, \$56,546.96; University of Toronto, \$40,661.64; The Tower Co. Ltd., Montreal, \$361,204.49; Towland Construction Co. Limited, London, Ont., \$90,416.73; B. A. Tozer & Son, Bathurst, N.B., \$73,799.24; Trahan & Frere, St. Jean, Que., \$44,437.12; Jean Paul Trahan, St. Jean, Que., \$47,678.40; Trailmobile Canada Limited, Windsor, Ont., \$30,379.66; Trane Co. of Canada, Ltd., Toronto, \$77,033.46; Trans-Canada Air Lines, Montreal, \$2,037,757.90; Tree Surgery Co., Ltd., Montreal, \$27,626.94; Trelco Ltd., Toronto, \$35,327.26; E. R. Tremblay, Ottawa, \$611,624.48; The Tremco Manufacturing Company (Canada) Ltd., Toronto, \$48,134.03; Gordon Trent & Company Limited, Toronto, \$95,284.03; Trenton Steel Works Limited, Trenton, N.S., \$389,636.17; Town of Trenton, Ont., \$29,538.26; Trinidad Leaseholds (Canada) Ltd., Port Credit, Ont., \$224,951.67; Triplett & Barton Inc., Burbank, Cal., U.S.A., \$31,366.45; Trollope & Colls Ltd., London, England, \$37,787.70; Trynor Construction Co., Ltd., Tufts Cove, N.S., \$117,592.71; Turnbull Elevator Co., Ltd., Toronto, \$67,989.59; The C. Turnbull Co., Limited, Galt, Ont., \$541,703.20; J. J. Turner Company Limited, Peterborough, Ont., \$70,886.52; J. Spencer Turner Co., Ltd., Hamilton, Ont., \$294,055.74.

Underwear Mills, Montreal, \$42,381.23; Underwood & McLellan, Saskatoon, Sask., \$140,235.31; Unicum Storage Co. Ltd., Brandon, Man., \$133,714.89; Union Electric Supply Co. Limited, Montreal, \$119,105; Union Packing Company Limited, Calgary, Alta., \$85,946.97; Union Shirts Mfg. Reg'd., Champlain, Que., \$69,084.75; Union Tractor & Equipment Co., Ltd., Edmonton, \$29,414.45; Union Twist Drill Co. (Butterfield Division), Rock Island, Que., \$25,561.44; United Aircraft Products, Inc., Dayton, Ohio, U.S.A., \$82,925.68; United-Carr Fastener Co. of Canada, Limited, Hamilton, Ont., \$62,892.71; United Chemical Co., Limited, Montreal, \$29,465.77; United Continental Engines Ltd., Montreal, \$38,326.28; United Co-operatives of Ontario, Beamsville, Ont., \$64,510.88; United Kingdom Government, \$8,936.873.86; United Manufacturing Company, New Haven, Conn., U.S.A., \$51,235.52; United States Treasury Department, Washington, D.C., \$189,798,595.95; United Steel Corporation Limited, Toronto, \$52,024.62; United Steel & Wire Co. Incorporated, Battle Creek, Mich., U.S.A., \$50,243.11; United Trailer Company Limited, Calgary, Alta., \$280,389.67; Universal Construction Co. Ltd., Winnipeg, \$71,914.16; Universal Ignition & Battery Co., London, Ont., \$43,810.25; Universal Sales & Service Ltd., Calgary, Alta., \$37,915.98; Universal Scientific Company Inc., Vincennes, Indiana, U.S.A., \$39,483.29; Universal Ship Supply, Montreal, \$61,118.87; Upton Bradeen & James Ltd., Montreal, \$1,388,287.26.

The Valley Camp Coal Co. of Canada, Toronto, \$84,799.54; Valley City Mfg. Co., Ltd., Dundas, Ont., \$26,961.33; Valley Textiles Limited, Arnprior, Ont., \$113,527.88; Valvoline Oil Company of Canada, Ltd., Leaside, Ont., \$50,552.57; Van Horne Electric Supply Ltd., Vancouver, \$58,299.83; Vancouver Associated Contractors Ltd., Vancouver, \$75,306.01; Vancouver Island Coach Lines Limited, Victoria, \$150,603.73; Vancouver Island Coals Limited, Vancouver, \$37,153.95; Variety Textile Manufacturers Ltd., Montreal, \$119,371.23; Raoul Vennat Eng., Montreal, \$41,181.02; Verney Corporation of Canada, Ltd., Montreal, \$56,067.86; Victor Woollen Products Ltd., St. Victor, Que., \$39,720; Jack Victor Incorporated, Montreal, \$313,385.50; Victoria Machinery Depot Co., Limited, Victoria, \$2,712,595.28; Victoria Paving Company Limited, Victoria, \$27,552.10; Victoria Shirt Limited, Arthabaska, Que., \$148,305.20; Victoria Water Works, Victoria, \$35,562.87; Victoriaville Furniture, Limited, Victoriaville, Que., \$72,513.14; Vilas Furniture Co., Limited, Cowansville, Que., \$40,976.81; Vinegar's Transport, Chatham, N.B., \$29,916.15; Visco Petroleum Products Limited, Toronto, \$419,732.31; VISIrecord of Canada Limited, Toronto, \$91,436.81; Vivian Engine Works, Ltd., Vancouver, \$93,262.53; Volcano, Limited, Montreal, \$81,479.20; Vulcan Iron & Engineering Ltd., Winnipeg, \$26,994.27.

The Wabasso Cotton Co., Ltd., Three Rivers, Que., \$292,404.60; Waddells Ltd., Middlesex, England, \$28,800; Wagg's Laundry & Dry Cleaners Ltd., Midland, Ont., \$44,025.25; Wagner Brake Company Limited, Toronto, \$36,198.42; Wainbee Tools Limited, London, Ont., \$177,041.68; Walker & Hall, Ltd., Halifax, \$35,805.18; James Walker Hardware Company, Montreal, \$67,847.07; Wallace & Tiernan, Limited, Toronto, \$43,604.43; Wallace Warehouse & Cartage Limited, Moncton, N.B., \$63,278.25; Walsh Advertising Company Limited, Windsor, Ont., \$793,950.13; Walter Motor Trucks of Canada, Limited, Ottawa, \$77,855.92; Chas. Warnock & Co., Ltd., Montreal, \$115,354.61; Warren Bituminous Paving Co. Ltd., Toronto, \$235,987.28; Warren Bros., Limited, St. Catharines, Ont., \$26,093.11; Warrendale Shirt Co., Limited, Montreal, \$170,203.48; Warwick Woolen Mills, Limited, Warwick, Que., \$206,240.69; Warwick Yarn Mills Co., Ltd., Warwick, Que., \$132,439.45; O. Waschuk, Saskatoon, Sask., \$32,298.14; Waterman-Waterbury Mfg. Co. Ltd., Regina, \$82,321.94; Waterous, Limited, Brantford, Ont., \$93,709.55; F. P. Weaver Coal Co., Ltd., Hamilton, Ont., \$338,406.48; Weber Aircraft Corporation, Burbank, Cal. U.S.A., \$39,306.36; J. W. Webster Co. Ltd., Vancouver, \$203,298.74; Weiss Glove Mfg. Co. Reg'd., Montreal, \$183,816.37; Welch & Johnston Limited, Ottawa, \$48,784.01; Welland Vale Manufacturing Company, Ltd., St. Catharines, Ont., \$26,606.56; Welles Corporation Limited, Windsor, Ont., \$200,411.31; W. C. Wells Construction Co. Ltd., Saskatoon, Sask., \$4,160,418.07; West Coast Woolen Mills, Limited, Vancouver, \$666,340.41; West End Contractors, Winnipeg, \$142,402.22; West Point Sportswear, Toronto, \$28,514.15; West York Coach Lines, Toronto, \$49,081.10; Westeel Products Ltd., Winnipeg, \$443,957.37; Western Aggregates Ltd., Edmonton, \$84,078.66; Western Asbestos Co. Ltd., Winnipeg, \$181,117.56; Western Canada Steamship Company Limited, Vancouver, \$298,721.91; Western Excavating Co., Calgary, Alta., \$50,169.49; Western Flyer Coach Ltd., Winnipeg, \$754,345.48; Western Glove Works, Ltd., Winnipeg, \$120,502.19; Western Grocers Ltd., Winnipeg, \$121,805.78; Western Gypsum Products Ltd., Winnipeg, \$27,112.84; The Western Oil Co., Limited, Moose Jaw, Sask., \$104,188.71; University of Western Ontario, London, Ont., \$35,763; Western Plywood Co., Ltd., Vancouver, \$53,466.48; Western Propeller Co. Limited, Edmonton, \$114,428.62; Western Rubber Co. of Canada, Alton, Ont., \$31,303.17; Western Supplies Ltd., Edmonton, \$143,555.74; Westmount Moving & Warehousing Limited, Westmount, Que., \$39,743.50; Westmount Transfer & Storage, Limited, Westmount, Que., \$71,050.14; Weston Bakeries Limited, Toronto, \$43,704.23; G. H. Wheaton, Victoria, \$193,109.24; Eric Wheby, Dartmouth, N.S., \$43,975; H. D. Wheeler Limited, Saskatoon, Sask., \$26,543; White Motor Co. of Canada Ltd., Montreal, \$494,354.63; White Pass & Yukon Route, Whitehorse, Y.T., \$302,188.04; George White & Sons Co., Limited, London, Ont., \$72,821.85; S. S. White Co. of Canada, Limited, Toronto, \$45,536.92; Whites Hardware Limited, Toronto, \$26,636.19; C. H. Whitham Ltd., Edmonton, \$38,668.39; The Whyte Packing Co., Limited, Stratford, Ont., \$33,292.31; John F. Wickenden Co. Ltd., Three Rivers, Que., \$138,637.86; A. C. Wickman (Canada) Limited, Etobicoke, Ont., \$44,277.84; Wickware-Stackbin, Limited, Billings Bridge, Ont., \$56,424.38; Wiggs, Walford, Frost & Lindsay, Montreal, \$35,554.90; Thos. G. Wilcox & Sons Limited, Midland, Ont., \$80,098.78; Wilkinson & McClean Ltd., Edmonton, \$65,810.08; Wilkinson Company Limited, Vancouver, \$114,605.81; Willard Storage Battery Co. of Canada, Limited, Toronto, \$243,136.65; William A.D. Manufacturing Co. Reg'd., Montreal, \$34,466.88; Williams & Carrothers Limited, Vancouver, \$121,593.34; Williams Construction Company Limited, Sherbrooke, Que., \$200,392.21; Williams-Trow Knitting Co. Limited, Stratford, Ont., \$78,000.52; Williams & Wilson, Limited, Montreal, \$187,478.81; The A. R. Williams Machinery Company Limited, Toronto, \$177,605.63; Williamson Company of Canada, Ltd., Toronto, \$128,048.50; Jas. Williamson & Son, Ltd., Lancaster, England, \$37,056.79; Willis & Co., Limited, Montreal, \$66,465.25; Willys-Overland of Canada, Ltd., Toronto, \$286,016.63; Wilsil, Ltd., Montreal, \$118,635.49; Wind Turbine Company, West Chester, Penn., U.S.A., \$46,901.17; The Windeler Electric Co., Limited, Toronto, \$40,610.45; Windsor Mattress & Equipment Co., Ltd., Windsor, Ont., \$30,086.64; Windsor Packing Company Limited, Windsor, Ont., \$39,186.24; J. W. Windsor Co., Limited, Montreal, \$171,863.90; A. B. Wing Limited, Vancouver, \$85,508.64; City of Winnipeg, \$225,068.23; City of Winnipeg Hydro-Electric System, \$25,912.45; Winnipeg Paint & Glass Co., Ltd., Winnipeg, \$112,886.97; Winnipeg Supply & Fuel Co., Winnipeg, \$1,170,725.06; Winters Transport Ltd., St. Catharines, Ont., \$81,578.08; Winthrop-Stearns of Canada, Ltd., Windsor, Ont., \$29,758.41; Wiring Devices Limited, Ottawa, \$29,502.18; Withington Coal and Lumber Company, St. Thomas, Ont., \$29,430.96; Wolf Underwear Co. Limited, Lewis, Que., \$260,947.34; James C. S. & C. E. S. Wolff, Ottawa, \$39,975; Wolfville Holland Bakery Limited, Wolfville, N.S., \$36,509.93; Wolsey of Canada, Limited, Quebec, \$59,102.05; Wonder Bakeries Ltd., Toronto, \$45,887.45; Wood, Alexander & James, Ltd., Hamilton, Ont., \$173,071.35; G. H. Wood & Co., Ltd., Toronto, \$152,191.16; Woodlawn Dairy Ltd., Dartmouth, N.S., \$76,587.46; Woods Manufacturing Co., Limited, Montreal, \$396,643.53; S. E. Woods Ltd., Hull, Que., \$666,021.69; Woodward Stores (Edmonton) Ltd., Edmonton, \$48,435.61; Wright Industries, Limited, Toronto, \$74,459.88; Wrights' Canadian Ropes Limited, Vancouver, \$25,001.86; Wry Standard Ltd., Amherst, N.S., \$260,707.72; Wyant and Company Limited, Montreal, \$138,807.50; John Wyeth & Brother (Canada) Limited, Walkerville, Ont., \$43,786.42.

X-Ray and Radium Industries Ltd., Toronto, \$208,731.72.

Yamaska Garments Ltd., St. Hyacinthe, Que., \$193,353.56; Yarmouth Ice Cream & Dairy Co. Ltd., Yarmouth North, N.S., \$34,344.12; Yarrows, Ltd., Victoria, \$4,275,312.06; W. H. Yates Construction Co., Limited, Hamilton, Ont., \$399,283.48; York Knitting Mills, Ltd., Toronto, \$1,086,296.80; Yukon Territorial Government, Dawson, Y.T., \$273,520.

Zenith Electric Supply Limited, Toronto, \$48,863.20.

Direct Payments of \$1,000 or over for Legal Fees

F. H. Barry, Chatham, N.B., \$1,998.51; H. A. Dussault, Mont Joli, Que., \$1,281.97; Gowling, McTavish, Watt, Osborne & Henderson, Ottawa, \$1,896.15; G. F. Gregory, Victoria, \$2,119.52; Royden A. Hughes, Ottawa, \$1,347; L. A. Kitz, Halifax, \$9,112.62; A. H. Lief, Ottawa, \$2,174.94; A. W. Matheson, Charlottetown, \$2,437.92; John J. McKenna, Ottawa, \$1,595.30; T. G. McLellan, Vancouver, \$1,518.44; Andre Montpetit, Montreal, \$1,520.20; Allan F. Moore, Ottawa, \$3,014.41; R. E. Nourse, Picton, Ont., \$1,352.30; Redmond Quain, Ottawa, \$1,969.49; Smart & Biggar, Ottawa, \$4,734.14; M. W. Wright, Ottawa, \$1,363.91.

Direct Payments of \$1,000 or over for Medical or Dental Fees

G. L. Adamson, Winnipeg, \$1,000; D. E. Alcorn, Victoria, \$1,300; R. M. Anderson, Belleville, Ont., \$4,475.08; A. J. Andrews, Brighton, Ont., \$3,008.25.

R. H. Balinon, Hamilton, Ont., \$1,516; I. A. Balmer, Vancouver, \$6,055; L. Bapty, Victoria, \$1,179; I. W. Bean, Regina, \$3,792; S. J. T. Bean, London, Ont., \$3,606; H. A. Beattie, Ottawa, \$3,834.10; C. J. W. Beckwith, Halifax, \$1,225; J. A. Beggs, Halifax, \$1,040; S. Bellan, Winnipeg, \$5,170; N. J. Belliveau, Moncton, N.B., \$1,301.90; J. R. Berry, Calgary, Alta., \$1,740; M. A. Bishop, Conception, Ont., \$2,126.02; R. Black, Winnipeg, \$1,420; Bonnell & Roberts, Victoria, \$2,340; F. H. Bonnell, Victoria, \$1,975; R. Bouliane, Quebec, \$1,488; F. H. Bowen, London, Ont., \$3,804; G. C. Bradley, Regina, \$2,766; M. E. Bryant, London, Ont., \$2,342.23; C. A. Buck, Toronto, \$7,950; R. E. Burns, Victoria, \$1,758.

D. J. Caldwell, Ottawa, \$2,332.66; L. A. Caswell, Montreal, \$1,868; G. Chisholm, Victoria, \$2,750; R. M. Clare, Edmonton, \$2,350; F. R. Clinckett, Ottawa, \$3,532; G. Cloutier, St. Jean, Que., \$1,629.13; B. K. Coady, Halifax, \$5,000; F. M. Cole, London, Ont., \$1,515; J. C. Coles, London, Ont., \$2,185; L. Comeau, Kentville, N.S., \$1,436; H. M. Connell, Bowmanville, Ont., \$2,532; P. E. Cote, Quebec, \$2,400.

J. E. Davey, Hamilton, Ont., \$1,041; M. A. Demers, Quebec, \$1,956; A. R. O. Denton, Edmonton, \$4,488; A. d'Elchivry, Quebec, \$1,824; C. A. D'Intino, Sydney, N.S., \$1,461; L. F. Doiron, Digby, N.S., \$4,330; P. E. Doyle, Ottawa, \$3,936; C. Dyson, London, Ont., \$13,525; G. R. F. Elliot, Vancouver, \$1,002; Evans, Matheson and Associates, Brandon, Man., \$4,174; R. F. Evans, Picton, Ont., \$2,275.

G. C. Fairfield, Portage la Prairie, Man., \$1,712.33; A. W. Farmer, Toronto, \$1,100; J. Feller, Ottawa, \$1,731.10; P. Fiset, Quebec, \$1,416; J. H. Forrester, Belleville, Ont., \$8,930; J. R. Francis, Calgary, Alta., \$3,665; W. R. Franks, Toronto, \$1,200; W. F. Fraser, Ottawa, \$3,881; E. D. Fyffe, Picton, Ont., \$1,894.

P. O'D. Gallagher, St. John's, \$1,460; G. J. Gallant, Summerside, P.E.I., \$1,482.34; W. C. Gibson, Vancouver, \$1,315; J. P. Gilhooly, Ottawa, \$6,803; E. J. Glenister, Halifax, \$3,886; E. S. Goddard, London, Ont., \$4,370; C. L. Gosse, Halifax, \$1,240; D. M. Grant, Halifax, \$1,069; G. H. Grant, Victoria, \$2,550.

W. E. Hall, Toronto, \$1,803; Hardy and Armit, Regina, \$1,122.50; K. A. Hetherington, Fredericton, \$1,681; J. R. C. Hewett, Victoria, \$1,100; G. E. Hobbs, London, Ont., \$4,260; R. E. Holmes, Windsor, Ont., \$1,640; S. A. Hopper, Moncton, N.B., \$2,556.83; W. B. Howatt, Summerside, P.E.I., \$1,982.45; A. Hudac, Regina, \$3,029. G. T. Irvine, Saskatoon, Sask., \$4,575; W. O. Jackson, Hamilton, Ont., \$1,025; M. Jacobson, Halifax, \$1,214; A. Jacques, Quebec, \$2,595; E. A. Johnson, Calgary, Alta., \$1,135; J. F. Keays, Newcastle, N.B., \$1,039.65; J. R. Kelly, Edmonton, \$1,428; J. R. Kerr, Annapolis Royal, N.S., \$2,395; T. A. Knowling, St. John's, \$1,506; W. E. Kunstler, Montreal, \$1,050.

C. K. Langford, Saskatoon, Sask., \$1,250; J. L. Larochelle, Quebec, \$2,757; J. E. K. Leach, Ottawa, \$1,038; W. Leslie, Halifax, \$1,850; L. N. Little, Ottawa, \$4,998; H. S. Locke, Saskatoon, Sask., \$1,156; P. J. Losier, Chatham, N.B., \$1,151.37.

C. A. MacDonald, Sydney, N.S., \$1,932; G. C. MacDougall, Sussex, N.B., \$1,576; K. F. MacEwen, Toronto, \$1,102.52; F. R. MacRae, Quebec, \$5,150; G. W. Manning, London, Ont., \$7,233.64; W. D. Marshall, Victoria, \$1,697; A. L. Mathewson, Winnipeg, \$1,200; J. C. McCrea, Moncton, N.B., \$1,450; C. McCulloch, Toronto, \$1,500; J. B. R. McKendry, Ottawa, \$2,832; R. J. F. McKenty, Winnipeg, \$1,230; V. R. Messer, Windsor, Ont., \$2,525.50; F. A. Mitchell, Dawson Creek, B.C., \$1,146; W. E. M. Mitchell, Victoria, \$1,011; H. B. Murphy, St. John's, \$1,815; H. B. Murphy and W. J. Higgins, St. John's, \$2,643; R. J. F. Murphy, Montreal, \$3,220; W. A. Murray, Halifax, \$1,011.

P. Nonamker, Halifax, \$1,866; J. A. P. Pare, Montreal, \$5,439; R. J. G. Park, Fort William, Ont., \$1,980.25; T. J. Pashby, Toronto, \$6,559; A. E. Perry, Regina, \$2,244; C. A. Pick, Westmount, Que., \$1,904; H. A. Pickard, London, Ont., \$4,489.35; C. G. Preece, Edmonton, \$1,644; L. E. Prowse, Charlottetown, \$1,326; M. E. Purdy, Hamilton, Ont., \$1,060; J. G. Quackenbush, Montreal, \$2,370; D. I. Rice, Halifax, \$3,356.35; H. B. Ross, Halifax, \$1,140.

W. G. Scrimgeour, Toronto, \$1,562; A. H. Sellers, Toronto, \$1,267.40; A. G. Shane, Halifax, \$2,065; P. Simard, Quebec, \$4,050; D. G. Simpson, Vancouver, \$3,085; J. C. Simpson, Summerside, P.E.I., \$1,090; Slack, Slack, Wyatt, Day and Soklofske, Medicine Hat, Alta., \$2,696; J. H. Slayter, Halifax, \$3,304.20; D. F. Smith, Halifax, \$5,095; Stanton and Bickford, Yellowknife, N.W.T., \$1,145; J. D. Stenstrom, Victoria, \$1,255; J. A. Stewart, Victoria, \$2,730; H. Still, Halifax, \$1,524; R. H. Stoddard, Halifax, \$1,505; J. A. Sullivan, Toronto, \$3,035.

J. M. Tedford, Victoria, \$1,935; G. W. Telfer, Trenton, Ont., \$1,066; C. A. Thompson, London, Ont., \$11,000; G. H. Thompson, Montreal, \$1,900; D. M. Thomson, Ottawa, \$2,700; E. L. Thorne, Halifax, \$2,624; J. W. Tice, Hamilton, Ont., \$3,305.47; A. E. Trottier, Victoria, \$3,020; J. S. T. Tyhurst, Halifax, \$1,900; C. E. Vaughn, Hamilton, Ont., \$2,467; V. Voyer, Quebec, \$2,725.

G. M. Wallace, North Bay, Ont., \$1,369; A. J. Wasylenko, Regina, \$1,092; A. B. Watson, Dawson Creek, B.C., \$1,588; A. Watts, Hamilton, Ont., \$2,847.28; M. A. Weaver, Hamilton, Ont., \$1,784.50; R. C. Weegar, North Bay, Ont., \$2,264; Wheeler, McCulloch and Stuart, Winnipeg, \$1,310; D. R. Wilson, Edmonton, \$1,000.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	57,739,771 00	66,540,503 22	46,783,505 37
(2) Civilian Allowances	888,586 00	547,455 43	362,176 36
(3) Pay and Allowances, Defence Forces	209,183,550 00	195,516,989 42	133,063,707 68
(4) Professional and Special Services	8,621,399 00	12,345,293 48	5,173,812 52
(5) Travelling and Removal Expenses	21,974,620 00	34,382,074 38	18,522,121 94
(6) Freight, Express and Cartage	10,905,200 00	16,187,306 41	6,992,694 96
(7) Postage	282,775 00	465,914 46	288,348 58
(8) Telephones, Telegrams and other Communica- tion Services	3,486,527 00	3,273,125 84	1,984,262 29
(9) Printing of Departmental Reports and Other Publications	2,067,450 00	1,594,333 07	1,528,853 28
(10) Films, Displays, Broadcasting, Advertising, etc.	3,837,155 00	3,204,494 07	1,969,459 73
(11) Office Stationery, Supplies, Equipment and Furnishings	5,958,394 00	6,030,015 07	2,407,233 82
(12) Materials and Supplies	371,573,161 00	208,849,211 22	76,912,822 84
Buildings and Works, including Land—			
(13) Acquisition and Construction	310,717,125 00	170,439,780 77	86,105,940 87
(14) Repairs and Upkeep	30,296,579 00	45,815,825 18	22,106,047 84
(15) Rentals	1,035,867 00	811,957 05	855,936 37
Equipment—			
(16) Acquisition and Construction	737,444,505 00	387,115,030 98	118,199,602 29
(17) Repairs and Upkeep	131,333,510 00	83,488,290 84	34,838,467 56
(18) Rentals	120 00	18,330 69	
(19) Municipal and Public Utility Services	3,701,624 00	5,314,530 03	4,277,656 83
(20) Grants, Subsidies, etc., Not included Elsewhere	1,895,473 00	2,245,874 62	2,160,418 27
(21) Pensions, Superannuation and Other Benefits— Government's contribution to the Permanent Forces Pension Fund	30,711,777 00	30,711,777 00	11,974,766 00
Sundry	5,650,844 36	5,867,137 52	5,466,773 62
	36,362,621 36	36,578,914 52	17,441,539 62
(22) All other Expenditures—			
Expenditures under Section 3 of the Defence Appropriation Act, 1950	165,965,892 00	126,415,798 94	195,417,216 00
Sundry	6,437,791 94	8,292,811 87	4,510,056 63
	172,403,683 94	134,708,610 81	199,927,272 63
	2,121,709,696 30		
(34) Less Estimated Savings and Recoverable Items	512,210,835 00		
Total	\$ 1,609,498,861 30	\$ 1,415,473,861 56	\$ 781,901,881 65

REVENUES

Comparative Summary

	1951-52	1950-51
ARMY, NAVAL AND AIR SERVICES		
Ordinary Revenue—		
A Return on Investments	691 63	783 42
B Privileges, Licences and Permits	845,753 14	1,180,520 78
C Proceeds from Sales	673,443 98	711,388 76
D Services and Service Fees	824,271 24	610,219 77
E Refunds of Previous Years' Expenditure	719,903 63	1,023 00
F Miscellaneous	323,841 60	397,458 56
Total Ordinary	3,387,905 22	2,901,394 29
Special Receipts—		
G Refunds of Previous Years' War, Demobilization and Reconversion Expendi- tures	401,801 46	1,199,333 33
Total (Army, Naval and Air Services)	3,789,706 68	4,100,727 62

DEPARTMENT OF NATIONAL DEFENCE

N-95

DEFENCE RESEARCH BOARD		1951-52	1950-51
Ordinary Revenue—			
H	Privileges, Licences and Permits	80,638 06	57,626 34
I	Proceeds from Sales	64,291 54	62,992 08
J	Services and Service Fees	1,120 85	163 53
K	Refunds of Previous Years' Expenditure	11,715 03	
L	Miscellaneous	544 07	422 53
Total Ordinary		158,309 55	121,204 48
Special Receipts—			
M	Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	22 00	31,186 15
Total (Defence Research Board)		158,331 55	152,390 63
Grand Total		\$3,948,038 23	\$4,253,118 25

Details

ARMY, NAVAL AND AIR SERVICES					
	Army	Naval	Air	Total	
Ordinary Revenue—					
A Return on Investments:					
Interest payments from Saskatchewan Power Commission in respect of outstanding balances on loan and on agreement of sale			691 63	691 63	691 63
B Privileges, Licences and Permits:					
Rental of land and buildings	9,787 56	34,705 66	1,713 75	46,206 97	
Rental of quarters	390,077 88	28,554 88	276,748 23	695,380 99	
Miscellaneous rentals and permits	13,731 87	1,791 97	88,641 34	104,165 18	845,753 14
C Proceeds from Sales:					
Materials and supplies	130,608 05	10,040 05	119,187 50	259,835 60	
Meals		1 50	299,694 48	299,695 98	
Photographs	484 80	1,356 54	74,585 68	76,427 02	
Refuse	6,269 62	88 00	10,592 28	16,949 90	
Percentage charges on stores		6,316 36	7,020 91	13,337 27	
Miscellaneous	5,284 24	126 72	1,787 25	7,198 21	673,443 98
D Services and Service Fees:					
Commissions on telephones	13,418 16	2,039 16	11,306 85	26,764 17	
Airport service charges and landing fees		15,728 72	189,789 61	205,518 33	
Laundry services	11,142 25	23,621 84	67,357 79	102,121 88	
Cadets' fees—Service Colleges	125,750 00	64,420 00		190,170 00	
Labour charges	14,032 78	15,299 31	171 50	29,503 59	
Receipts from wireless stations	89,122 64			89,122 64	
Miscellaneous	58,345 44	662 91	122,062 28	181,070 63	824,271 24
E Refunds of Previous Years' Expenditure					
	320,890 38	223,834 21	175,179 04	719,903 63	719,903 63
Included refund of unexpended balance of advances to Central Mortgage and Housing Corporation for work at various Army camps, \$160,084.08; refund of advances to the Government of the United States due to cancellation of Naval contracts, \$172,051.56; refund of unexpended balance of payment made in connection with operation "Beetle" (Air), \$97,186.84.					

ARMY, NAVAL AND AIR SERVICES—Concluded

	<u>Army</u>	<u>Naval</u>	<u>Air</u>	<u>Total</u>
F Miscellaneous:				
Repayment for damages to barrack, camp and hospital equipment ..	4,413 17	13 60	492 99	4,919 76
Purchase of discharge	104 00	5,377 50	11,085 09	16,566 59
Pension contributions, The Defence Services Pension Act, Parts I-IV	139,017 71	60,410 68	80,584 40	280,012 79
Premium on foreign exchange transactions	669 07	9,074 66	3,054 34	12,798 07
Sundries	3,888 74	2,455 13	3,200 52	9,544 39
				<hr/> 323,841 60
Total Ordinary				3,387,905 22
Special Receipts—				
G Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	280,263 83	71,649 95	49,887 68	401,801 46
				<hr/> 401,801 46
Army Services—Included refund of unused balance of advance to the Government of the United Kingdom for purchase of ordnance equipment, \$112,492.11.				
Total (Army, Naval and Air Services)				<hr/> <hr/> \$3,789,706 68

Certified correct.

C. M. DRURY,

Deputy Minister of National Defence.

DEFENCE RESEARCH BOARD

Ordinary Revenue—

H Privileges, Licences and Permits:			
Rental of quarters, \$79,882.95; miscellaneous, \$755.11			80,638 06
I Proceeds from Sales:			
Materials and supplies, \$3,365.92; meals, \$60,734.67; miscellaneous, \$190.95			64,291 54
J Services and Service Fees			1,120 85
K Refunds of Previous Years' Expenditure:			
Refund of unexpended balance of Extramural Research Grants, \$7,855.08; sundries, \$3,859.95			11,715 03
L Miscellaneous			544 07
Total Ordinary			158,309 55
Special Receipts—			
M Refunds of Previous Years' War, Demobilization and Reconversion Expenditures			22 00
Total (Defence Research Board)			<hr/> \$ 158,331 55

Certified correct.

O. M. SOLANDT,

Chairman, Defence Research Board.

Changes in Non-Active Asset Accounts

	<u>Dr. Balance</u> <u>Mar. 31, 1951</u>	<u>Debit</u>	<u>Credit</u>	<u>Dr. Balance</u> <u>Mar. 31, 1952</u>
Other Non-Active Assets				
Miscellaneous Non-Active Accounts—				
Russian Government—				
Saddlery purchases 1915	\$ 55,571 82		\$ 55,571 82	

Vote 583, Department of Finance, authorized the deletion of the above item from the Non-Active Asset Accounts. Details of this item were included in the Report of an Interdepartmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

Other Loans and Investments		Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
<i>To United Kingdom and Other Governments—</i>					
<i>General Advances:</i>					
A	Australia		42 17		42 17
A	Netherlands		758 81		758 81
A	Norway	1,047 97		758 81	289 16
A	United Kingdom	3,177 20	1,923 66	3,177 20	1,923 66
A	United States	15,742 18 19,967 85	55,264 97 57,989 61	16,981 04 20,917 05	54,026 11 57,039 91
<i>Miscellaneous—</i>					
B	Saskatchewan Power Commission ..	20,424 26		2,663 10	17,761 16
		<u>\$ 40,391 61</u>	<u>\$ 57,989 61</u>	<u>\$ 23,580 15</u>	<u>\$ 74,801 07</u>

Floating Debt		Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
<i>Notes and Other Obligations payable on Demand—</i>					
C	Korean Won	262 50		141,020 82	141,283 32
<i>Outstanding Cheques and Warrants—</i>					
D	National Defence Relief Vouchers ..	1,148 00			1,148 00
E	Outstanding Imprest Account				
	Cheques—National Defence	9,032 26	10 51	538 88	9,560 63
		<u>10,442 76</u>	<u>10 51</u>	<u>141,559 70</u>	<u>151,991 95</u>

Deposit and Trust Accounts

<i>Miscellaneous—</i>					
F	British Admiralty—				
	Pensions Deductions	6,298 55	4,029 34	5,098 41	7,367 62
G	Deductions and Pay—				
	Prisoners of War	135,344 78	518 19		134,826 59
H	Estates—Armed Services	144,304 06	130,144 62	135,856 38	150,015 82
I	Extramural Research Grants—				
	Defence Research Board	826,139 27	1,088,203 17	931,784 10	669,720 20
J	McKee Trophy Fund	1,073 00	73 00	30 00	1,030 00
K	Royal Canadian Naval College Trust Fund	5,675 93	10,527 31	9,471 40	4,620 02
L	Royal Military College Cadets Trust Fund	28,216 55	16,815 21		11,401 34
M	Strathcona Trust Fund	500,000 00			500,000 00
N	Unclaimed Wages—				
	Government Agencies	17,269 75		135 31	17,405 06
O	United Kingdom Prisoners of War Trust Account	466 08	21 28	21 28	466 08
P	Contractors' Securities—Cash—				
	National Defence	635,916 04	769,262 75	823,432 51	690,085 80
		<u>2,300,704 01</u>	<u>2,019,594 87</u>	<u>1,905,829 39</u>	<u>2,186,938 53</u>

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Insurance, Pension and Guaranty Accounts				
<i>Pension and Retirement Funds—</i>				
Q Permanent Services Pension Account	66,546,492 55	1,668,870 00	46,168,447 43	111,046,069 98
Deferred Credits				
R Pay-list Deductions—National Defence	983,621 93	2,373,294 92	2,874,570 07	1,484,897 08
Sundry Suspense Accounts				
S Defence Equipment Replacement Account (Defence Appropriation Act, 1950, Section 3)	175,531,591 00	49,037,039 25	74,933,906 00	201,428,457 75
<i>Miscellaneous—</i>				
T Loan Subscribers in Arrears	1,544 17	17,238 13	17,238 13	1,544 17
U National Defence Suspense	275,487 99	1,086,895 43	926,248 86	114,841 42
V Naval Service Headquarters Canteen	1,845 98	263 00		1,582 98
W Permanent Services Deferred Pay ..	584,795 19	171,705 69	625,120 30	1,038,209 80
X Relief Allowances—Suspense	7,907 90			7,907 90
Y Unclaimed Cheques Suspense	138,630 43	11,167 56	25,656 03	153,118 90
Z Unclaimed Drafts Suspense	4,128 70	4 47	414 35	4,538 58
ZA Replacement of Materiel, Section 11 National Defence Act	1,776 24		1,601,793 25	1,603,569 49
	176,547,707 60	50,324,313 53	78,130,376 92	204,353,770 99
	\$246,388,968 85	\$ 56,386,083 83	\$129,220,783 51	\$319,223,668 53

A During World War 2, stores were issued and services rendered to the Governments of the United Kingdom, the British Commonwealth and allied countries under authority of War Appropriation Acts. The accounts for the Netherlands and Norway were under this authority.

Current transactions in respect of the Governments of Australia, the United Kingdom and the United States are under the authority of the Appropriation Acts, and various Orders in Council and Treasury Board authorities which limit the outstanding debit balances.

B P.C. 5595, June 30, 1942, authorized a loan of \$23,000 to the Saskatchewan Power Commission in connection with additional installation at Swift Current, Sask., repayable in thirty equal semi-annual payments of principal and interest (at 3½ per cent per annum). The balance outstanding at March 31, 1952, was \$10,653.55.

P.C. 4996, June 21, 1943, authorized the sale of the Kenaston-Davidson Transmission Line to the Saskatchewan Power Commission for \$16,400 payable in thirty equal semi-annual instalments together with interest at 3½ per cent per annum on the outstanding balance. The unpaid balance at March 31, 1952, was \$7,107.61.

C This account records the estimated liability for Korean Won obtained from United Nations sources for the Canadian Armed Forces. The closing balance represents the amount for which payment has not been made.

D The balance represents the remaining portion of the amount set aside to redeem outstanding relief vouchers issued to persons formerly enrolled at relief camps under the control of the Department of National Defence.

E At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.

F To this account are credited sums deducted from the pay of officers and men of the Royal Navy who are on loan to the Canadian Navy, for contributions under the Widows, Orphans and Old Age Contributory Pensions Act and deductions in receipt of long service pensions at rates equivalent to those applicable to Royal Canadian Navy personnel under Part V of the Defence Services Pension Act. Debits represent payments to the British Admiralty under agreement.

G This account is credited with the deductions from pay accounts of Canadian prisoners of war for payments made, or presumably made during World War 2 by the detaining powers under the terms of the Geneva Convention. It is debited with: (a) earnings due Canadian prisoners of war which were not paid by the detaining powers; and (b) confiscated foreign currency and loss of personal effects. The liability in respect of the outstanding balance cannot be determined until information is received from the former detaining powers.

H To this account are credited the service estates of deceased members of the Armed Forces of World War 1, World War 2 and the post-war Permanent Services. Net assets of estates are distributed to the legal heirs under the administration of the Judge Advocate General in his capacity as Director of Estates of this Department.

I This account is credited with undistributed portions of grants in aid of research under authority of an Act to Amend the National Defence Act, c. 5, 1947, which directs, *inter alia*, that the Minister of National Defence may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purpose of the Defence Research Board for scholarships or grants in aid of research and investigations and thereupon the Minister of Finance shall hold such portion of said moneys in trust and may at any time, on the requisition of the Minister, disburse such moneys for scholarships or grants in aid of research and investigations.

An amount of \$7,855.08 representing refund of the unexpended balance of grants was credited to Ordinary Revenue—Refunds of Previous Year's Expenditure.

J Under a Deed of Gift of the late J. Dazell McKee, securities to the value of \$1,000 are held in trust by the Department. Revenue derived therefrom is credited to this account and used to defray certain expenses in connection with the annual award of the McKee Trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, as having made the most outstanding contribution towards the advancement of Canadian aviation. The above balance includes the value of the securities which are in the custody of the Minister of Finance.

K This account records transactions relating to deposits made by cadets to finance essential personal expenses as required by College regulations.

L This account is credited with certain amounts deposited by cadets attending the Royal Military College. It is debited with amounts representing purchases by cadets of uniforms, recreational clothing, educational supplies, etc. Effective with the commencement of the 1951 term, amounts collected from cadets were credited to Ordinary Revenue—Services and Service Fees. Under the new arrangement, uniforms, etc., were issued on a free basis. The closing balance is held pending final disposition.

M This fund was established in 1909 by the late Lord Strathcona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the trustees semi-annually at the rate of 4 per cent per annum, and are charged to Interest on Public Debt.

N Unclaimed wages in respect of cost plus contracts are withheld from the final payment to the contractors and credited to this account pending claims therefor.

O The amount remaining in this account represents amounts due escaped and hospitalized prisoners of war.

P Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1951-52 bonds so held in respect of the Department of National Defence amounted to \$127,600.

Q This account pertains to Part V of The Defence Services Pension Act and is credited with (a) current and arrears personal pension contributions; (b) amounts previously credited to Ordinary Revenue on account of contributions of personnel formerly under Parts I to IV of the Act who subsequently elected to transfer to Part V, and (c) Government contributions and annual interest. It is charged with pensions, allowances, gratuities and refunds of contributions.

The following statement shows by services the transactions in the account during the fiscal year:

CREDITS	Army	Navy	Air	Total
Contributions by personnel	6,201,312 12	1,804,896 69	4,394,409 25	12,400,618 06
Contributions by the Government	16,830,952 38	3,633,972 40	10,246,852 22	30,711,777 00
Interest	1,365,011 65	399,190 51	1,047,394 77	2,811,596 93
Transfer from other Pension Funds ..	2,520 48	2,660 70	239,274 26	244,455 44
	<u>\$ 24,399,796 63</u>	<u>\$ 5,840,720 30</u>	<u>\$ 15,927,930 50</u>	<u>\$ 46,168,447 43</u>
DEBITS				
Pension and retiring allowance payments	149,265 19	8,985 80	42,542 48	200,793 47
Gratuities and withdrawal allowances .	554,589 25	425,327 34	486,543 29	1,466,459 88
Refunds of contributions	1,129 40	484 39	2 86	1,616 65
	<u>\$ 704,983 84</u>	<u>\$ 434,797 53</u>	<u>\$ 529,088 63</u>	<u>\$ 1,668,870 00</u>

At March 31, 1952, the state of this account was:	
Contributions from Service Personnel.....	42,618,102 06
Interest earned	6,804,276 54
Government Contribution	66,441,692 58
	<u>115,864,071 18</u>
Less: Payments on account of pensions, retiring allowances, gratuities and withdrawals	4,818,001 20
Balance at credit	<u>\$111,046,069 98</u>

- R Transactions in this account comprised: (a) deductions from the pay and allowances of Army, Naval and Air Force personnel for Canada Savings Bonds credited to this account pending transmission to the Department of Finance; (b) contributions by civilian employees of the Department of National Defence to the Group Hospital-Medical Insurance Plan pending remittance to the insurance companies participating in the plan.
- S To this account are credited amounts representing the present value of equipment, materials and supplies transferred or allocated from Department of National Defence sources to member nations under the terms of the North Atlantic Treaty and which have been charged in accordance with the Defence Appropriation Act, 1950. Debits represent expenditures for procurement of replacements.
- T P.C. 2769, April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds and Canada Savings Bonds by certain employees who are not paid through the Central Pay Office. The receipts reflect the incomplete subscriptions under this plan, of employees who have left the Government Service. The closing balance represents unclaimed instalments.
- U Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.
- V The opening balance represented the civilian employees' share of residual profits from the wartime operation of the Naval Service Headquarters Canteen. The debit in the current fiscal year consisted of an amount of \$263, to cover expenditures on recreational activities of civilian employees. The balance in the account is available for release, on the authority of the Deputy Minister, for the benefit of civilian employees.
- W Credits to this account are made up of deductions from pay and allowances of Canadian Army, Royal Canadian Navy and Royal Canadian Air Force Officers appointed to short or medium service commissions. Such deductions are equal to the monthly pension deduction calculated under Part V of the Defence Services Pension Act. Debits represent payments to the officers on termination of service, payments to their heirs in case of death before termination of service and transfers to Permanent Services Pension Fund in respect of officers granted long service commissions.
- X The balance in this account represents allowances due men who were in Department of National Defence relief camps and who left without receiving amounts due them.
- Y All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.
- Z Certain remittances received in the form of Receiver General drafts are credited to this account pending advice as to proper allocation.
- ZA Section 11 of the National Defence Act, c. 43, 1950, provides that the Governor in Council may authorize the Minister to deliver to any department or agency of the Government of Canada any materiel that has not been declared surplus and that is not immediately required for the use of the Canadian Forces or the Defence Research Board or for any other purposes under this Act, for sale to such countries on such terms as the Governor in Council may decide. The proceeds of such sales are to be paid into a special account in the Consolidated Revenue Fund and, subject to the approval of the Governor in Council, shall be used for the procurement of materiel; and payments out of the special account shall be made by the Minister of Finance on the requisition of the Minister.
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1951-52
PUBLIC ACCOUNTS

PART II
N N

NATIONAL FILM BOARD

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

NATIONAL FILM BOARD

APPROPRIATIONS AND EXPENDITURES

NOTE.--Revenues are shown on page NN-3, Open Accounts on page NN-4 and Expenditures by Standard Objects on page NN-8.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
NN-2	253	Administration, Production and Distribution of Films and Other Visual Materials.....			
	604		2,522,366 00	2,505,004 00	2,185,380 95
NN-3	254	Construction or Acquisition of New Equip- ment.....			
	605		157,480 00	157,329 06	122,423 66
Total			\$ 2,679,846 00	\$ 2,662,333 06	\$ 2,307,804 61

Votes 253 and 604 Administration, Production and Distribution of Films and Other Visual Materials

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Administration			
Salaries	378,754 00		
Travelling Expenses	5,500 00		
Supplies	2,000 00		
Stationery	8,100 00		
Miscellaneous	6,500 00		
Fees and Travelling Expenses of Board Members.....	7,600 00		
	<u>408,454 00</u>	392,454 00	392,454 00

Production of Films and other Visual Materials

Films for Theatrical Distribution--			
English	209,520 00		
French	147,480 00		
Films for Non-Theatrical Distribution.....	220,120 00		
International Newsreels	54,420 00		
Adaptation and Revision of Existing Films into Other Languages and Lengths for Further Distribution.....	77,920 00		
Films for Television.....	32,040 00		
Filmstrips Production	15,000 00		
Photo Services	70,000 00		
Freedom Speaks Program.....	250,000 00		
Royal Journey	48,000 00		
	<u>1,124,500 00</u>	1,068,065 00	1,050,703 00

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Distribution of Films			
Distribution Administration	88,149 00		
Canadian Non-Theatrical	634,492 00		
Theatrical Distribution	27,136 00		
International Distribution	171,397 00		
Catalogues and Other Informational Materials.....	68,238 00		
	<u>989,412 00</u>	<u>1,061,847 00</u>	<u>1,061,847 00</u>
(10)	<u>\$2,522,366 00</u>	<u>\$2,522,366 00</u>	<u>\$2,505,004 00</u>

All expenditures in this vote were charged initially to the National Film Board Operating Account in accordance with the provisions of the National Film Act, c. 44, 1950, and subsequently transferred hereto.

Details of the expenditures in the above account will be found under Open Accounts further on in this section.

Votes 254 and 605	Construction or Acquisition of New Equipment.....	157,480 00
	Expenditures.....	(16) \$ 157,329 06

This vote was provided for the purchase of camera and projection equipment, sound and recording machines, office appliances, etc.

REVENUES

Comparative Summary

	<u>1951-52</u>	<u>1950-51</u>
Ordinary Revenue—		
Proceeds from Sales.....		21,558 40
Services and Service Fees.....		9,636 76
Refunds of Previous Years' Expenditure.....		1,621 74
Miscellaneous		3,781 24
Total Ordinary		<u>36,598 14</u>
Special Receipts and Other Credits—		
Write-up from Consolidated Deficit Account of Current Assets acquired through Previous Years' Expenditure.....		246,753 61
Adjustment of Prior Year's Write-up.....	3,995 15	
1950-51 Operating Surplus	1,027 24	
Transfer from National Film Board Suspense of amount realized from disposal of obsolete, outdated and surplus inventories with a book value of \$26,466.87 (P.C. 37/3688, July 19, 1951).....	7,287 15	
Total Special Receipts and Other Credits.....	<u>12,309 54</u>	<u>246,753 61</u>
Grand Total	<u>\$ 12,309 54</u>	<u>\$ 283,351 75</u>

NOTE.—Ordinary Revenues from October 14, 1950 were credited to the National Film Board Operating Account.

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Cash and Other Current Assets				
<i>Working Capital Advances—</i>				
Departmental:				
A National Film Board Operating Account....	\$ 264,700 91	\$ 3,458,796 70	\$ 3,425,232 74	\$ 298,264 87
	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
B Outstanding Imprest Account Cheques—				
National Film Board.....	2 95			2 95
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
C Contractors' Securities—Cash—National Film Board			2,270 75	2,270 75
D Prepayment on Film Activities.....	2,592 62	7,651 06	5,145 72	87 28
	2,592 62	7,651 06	7,416 47	2,358 03
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
E Unclaimed Cheques Suspense—National Film Board	8 08			8 08
F National Film Board—Suspense.....	26,525 05	30,711 49	4,186 44	
	26,533 13	30,711 49	4,186 44	8 08
	\$ 29,128 70	\$ 38,362 55	\$ 11,602 91	\$ 2,369 06

A Section 18 of the National Film Act, 1950, c. 44, 1950, provided for the establishment of an account in the Consolidated Revenue Fund for the purposes of this Act to be known as the National Film Board Operating Account. Credits to this account consisted of all moneys received by the Receiver General in respect of operations of the Board and amounts transferred from appropriations of the Board and other Departments. Debits were expenditures by the Board as specified in the Act. An amount equal to the total value of the inventory and accounts receivable of the Board was debited against the account upon the coming into force of the Act. The debit balance in the account shall not at any time exceed \$700,000 or such lesser amount as may be fixed by Treasury Board.

Subsection (5) directs that "At the end of each fiscal year the value of the inventory of the Board and accounts receivable of the Board shall be determined in accordance with regulations to be made by the Governor in Council, and if such value, added to the receipts shown in the Account, exceeds the total of expenditures shown in the Account and liabilities in respect of operations of the Board then due and payable, an amount equal to the excess shall be transferred to the Consolidated Revenue Fund as revenue, but if the value is less no amount may be credited to the Account to meet the deficiency except pursuant to an appropriation by Parliament for that purpose".

As the financial statements of the Board were not available before the Government accounts were closed for the year, the amount representing the balance of surplus due the Receiver General as shown on the Balance Sheet of the Board will be transferred to Revenue in 1952-53.

NATIONAL FILM BOARD

NN—5

The following is a detailed statement of transactions within the account.

Balance in National Film Board Operating Account as at March 31, 1951	264,700 91
Add—	
Travel advances and bank deposits transferred to 1951-52	10,787 93
Entry made in 1951-52 in respect of assets charged to the Account at October 14, 1950	3,995 15
1950-51 operating surplus transferred to Revenue in 1951-52	1,027 24
	<u>15,810 32</u>
Net Current Assets as at March 31, 1951.....	280,511 23
Expenditures—	
Salaries and wages.....	1,794,652 32
Allowances	10,732 79
Fees of actors, writers, commentators, etc.....	228,939 64
Travel and removal expenses.....	246,013 35
Freight, express and cartage.....	48,119 02
Postage	8,873 20
Telephones, telegrams and other communication services.....	37,826 69
Printing of annual reports and other publications.....	25,286 20
Films, displays, advertising, etc.....	246,587 37
Office stationery, supplies, equipment and furnishings.....	52,930 59
Materials and supplies.....	581,416 36
Buildings and works, including land—	
Repairs and upkeep.....	1,241 76
Rentals	14,468 92
Equipment—	
Acquisition	16,647 22
Repairs and upkeep.....	21,219 42
Rentals	30,488 63
Electricity and power.....	790 80
All other expenditures.....	26,762 20
	<u>3,673,508 01</u>
Less—	
Transfers to Appropriations	
Administration	392,454 00
Production of Films and Other Visual Materials.....	1,050,703 00
Distribution of Films.....	1,061,847 00
Equipment	9,403 59
	<u>2,514,407 59</u>
Cash Recoveries	860,835 55
	<u>3,375,243 14</u>
	<u>\$ 298,264 87</u>

Fees of \$500 or over were paid to: L. Applebaum, Toronto, \$4,000; G. Arthur, Montreal, \$1,105; C. S. Band, Toronto, \$700; H. Bergeron, Hull, Que., \$695; L. Biddle, Toronto, \$714; O. H. Borradaile, Chilliwack, B.C. \$2,214.29; W. H. Carrick, Toronto, \$1,000; M. Colby, Guelph, Ont., \$604.50; J. A. Cowan, Toronto, \$3,800; G. H. Crabtree, Rockcliffe, Ont., \$3,800; T. Craig, Guelph, Ont., \$684; G. Croll, Uxbridge, England, \$3,398.38; A. M. Dechene, Quebec, \$1,300; J. Des Bailleurs, Montreal, \$655; P. Dickson, London, England, \$3,407.14; W. Doucette, Ottawa, \$1,180; Eastern Townships Committee for Adult Education, Lennoxville, Que., \$960; L. Edwards, Eastview, Ont., \$1,458.02; G. Gelinas, Montreal, \$600; B. Goreloff, Ottawa, \$500; L. Greene, Toronto, \$1,460; J. W. Hewitson, Ottawa, (to September 21, 1951), \$1,100; H. MacLennan, Toronto, \$1,500; M. Marko, Toronto, \$610; F. McDonnell, Ottawa, \$797.14; G. Munro, Ottawa, \$2,211; F. E. Murphy, Halifax, \$900; Province of New Brunswick, Department of Education, \$4,980; Ontario Agricultural College, Guelph, Ont., \$576; J. Palardy, Montreal, \$2,567; J. Pelletier, Montreal, \$4,350; Province of Prince Edward Island, Department of Education, \$3,240; R. Racine, Ottawa, \$675; L. Reid, Ottawa, \$1,250; J. K. Rooke, Ottawa, \$1,155; Province of Saskatchewan, Department of Education, \$3,840; S. Scott, Toronto, \$550; L. Sinclair, Kleinburg, Ont., \$830; M. Stein, Toronto, \$1,276.50.

Travelling expenses of \$500 or over to those serving on a fee basis were paid to: L. Applebaum, \$1,501.55; O. H. Borradaile, \$1,057.74; W. H. Carrick, \$699.30; J. A. Cowan, \$1,155.36; G. H. Crabtree, \$1,436.35; A. M. Dechene, \$800.43; P. Dickson, \$1,447.89; J. Palardy, \$1,946.93.

The value of work completed, services rendered and supplies furnished during the year for which billings were made amounted to \$731,162.38. Such billings, which are detailed where the amount was \$1,000 or over, were for the accounts of the following:

Federal Government Departments and Agencies—

Agriculture, \$45,500.67; Bank of Canada, \$10,999.24; Central Mortgage and Housing Corporation, \$1,155.74; Citizenship and Immigration, \$37,534.54; External Affairs, \$12,859.69; Fisheries, \$4,803.50; Insurance, \$6,645.11; Labour, \$39,270.54; Mines and Technical Surveys, \$3,839.63; National Defence, \$200,244.51; National Gallery, \$3,709.62; National Health and Welfare, \$47,395.88; National Research Council, \$1,228.42; National Revenue, \$2,624.49; Post Office, \$29,768.90; Public Works, \$1,734.23; Resources and Development, \$63,995.35; Secretary of State, \$12,114.45; Trade and Commerce, \$5,059.80; Transport, \$2,339.38; Veterans Affairs, \$2,573.69; miscellaneous, \$5,478.66..... 540,876 04

Others—

P. Bojensen, Calgary, Alta., \$1,010.28; Province of British Columbia, \$3,614.32; Bruce County Film Council, Hanover, Ont., \$1,497.12; Stanley Bowmar Co., New York, N.Y., U.S.A., \$1,824.65; Canadian Welfare Council, Ottawa, \$10,029.40; Columbia Pictures of Canada Limited, Toronto, \$12,012.39; Crawley Films Limited, Ottawa, \$5,573.60; Wm. M. Dennis Film Libraries, Los Angeles, Cal., U.S.A., \$3,258.23; Economic Co-operation Administration, Paris, France, \$8,968.70; Encyclopaedia Britannica Films, Wilmette, Ill., U.S.A., \$9,152.05; Film Federation of South Western Ontario, London, Ont., \$1,170.70; General Film Distributors, London, England, \$1,449.89; International Film Bureau, Chicago, Ill., U.S.A., \$2,120.07; Laval University, Quebec, \$4,393.73; McGraw-Hill Book Co., New York, N.Y., U.S.A., \$7,212.05; City of Montreal, \$2,250.47; Mutual Security Agency, Washington, D.C., U.S.A., \$1,052.73; Province of New Brunswick, \$1,137.71; New Zealand National Film Library, Wellington, N.Z., \$3,690.98; Province of Nova Scotia, \$2,589; Province of Ontario, \$13,991.55; J. Arthur Rank 16mm Ltd., Toronto, \$2,683.50; Province of Saskatchewan, \$1,746.60; Times Television Corporation, New York, N.Y., U.S.A., \$8,087.30; Toronto Board of Education, Toronto, \$2,279.32; United Nations, Geneva, Switzerland, \$1,167.55; U.N.E.S.C.O., Paris France, \$2,399.36; Government of the United States, Department of Navy, \$2,382.64, Department of State, \$3,376.65; miscellaneous, \$68,163.80..... 190,286 34

\$ 731,162 38

- B At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.
- C Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1951-52 in respect of the Board.
- D Credits represent moneys paid to the National Film Board for services to be performed in connection with the production and distribution of films.
- E All cheques, except those drawn against Open Accounts, which remained undelivered six months subsequent to date of issue are credited to this account pending claims therefor.
- F The amount of \$26,466.87 credited to this account in 1950-51 representing the book value of surplus and obsolete materials charged to the National Film Board Operating Account and not disposed of as at March 31, 1951 was cleared under authority of P.C. 37/3688, July 19, 1951 which permitted the Board to charge the Suspense Account with the loss resulting from the actual disposal of these materials and directed that any balance remaining in the account after their disposal was to be transferred to Revenues—Special Receipts and Other Credits in 1951-52.

Other entries in the account represented the deposit of unidentified remittances pending clearance to the proper accounts.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Irwin, W. A., Govern- ment Film Commis- sioner	\$ 15,000 00	\$ 642 59	Graham, G. G.	7,700 00	1,196 91
Anderson, R.	6,000 00	2,630 99	Hughes, J. W.	6,000 00	1,094 05†
Balla, M. J.	5,865 00		Kendall, O.	5,156 00	
Beaudry, R. J.	5,328 00		MacNeill, I.	6,900 00	
Bertram, F. E.	5,380 00		Marshall, C. W.	5,620 00	2,298 85
Beveridge, J.	5,780 00	1,396 73	McFarlane, C. L.	6,003 00	948 91
Bobet, J.	5,046 00		McKay, M.	5,920 00	
Boudreau, P.	5,010 00	1,507 37	McLaren, N.	6,000 00	696 74
Chatwin, L. W.	6,940 00		McLean, G.	5,805 00	1,769 04
Coristine, E. S.	7,600 00		Miller, C. A.	5,100 00	
Crompton, M. W.	5,980 00	2,869 82	Mulholland, D. C.	7,700 00	
Daly, T. C.	6,420 00		Olsen, J. J.	6,000 00	1,162 69
Deacon, V.	5,186 00	1,459 96	Parker, G.	5,352 00	641 62
de Bellefeuille, P.	5,140 00		Payne, R. W.	5,952 00	1,008 66
Dew, D. S. C.	5,920 00		Royal, F.	5,340 00	893 48†
Fraser, D. G.	5,096 00		Simmons, A. H.	5,340 00	1,612 17
Gillson, D.	5,028 00	874 73	Spencer, M. D.	6,120 00	846 57
Glover, G.	6,420 00	2,123 18	Theriault, M. P. E.	5,580 00	
			Weyman, R.	5,040 00	1,879 01

Other salaried employees who received travelling expenses of \$500 or over

Travelling expenses	Travelling expenses	Travelling expenses
Alexander, R.\$ 1,585 39	Carter, J. M. 623 98	Garceau, R. 1,456 40
Arnold, G. W. E. ... 2,116 73	Caulfield, J. 802 15	Goodland, W. F. ... 2,254 33
Arsenault, E. A. ... 1,887 14	Champagne, J. P. ... 1,905 04	Gosnell, L. M. ... 2,952 52
Aykroyd, P. 2,979 55	Cote, J. M. L. 1,180 40	Graham, W. E. ... 608 64
Bairstow, D. S. 2,120 53	Couture, J. M. ... 1,819 83	Gray, C. W. 2,288 21
Barnhill, G. 517 70	Cull, J. 973 56	Hewitson, J. W. ... 2,031 29
Bastien, M. G. 1,870 96	Dales, C. E. 1,397 16	Humble, R. J. 1,293 24
Batchelor, L.C.S. ... 1,775 08	Davidson, T. 718 88	Hunter, E. D. 2,118 30
Beaucage, J. 1,635 71	de Bellefeuille, J. ... 1,399 14	Jobbins, W. S. 910 58
Beautieu, G. 2,080 96	de Bellefeuille, R. ... 2,158 96	Johnson, L. A. 1,222 36
Beehan, W. J. 711 12	Devlin, J. B. 901 95	Johnson, R. E. ... 546 84
Bell, J. M. 1,284 42	Dick, R. S. 1,113 14	Jones, R. 500 55
Belton, E. 1,048 47	Dickie, H. H. 1,455 51	Juneau, P. 741 35
Bennett, D. 665 08	Dougall, W. 2,394 78	Lalonde, B. 601 78
Biggs, J. 885 97	Doughty, J. R. ... 1,609 62	Langben, C. E. ... 2,544 38
Biron, J. F. 1,591 53	Drew, B. F. 1,823 31	Laroche, G. 1,023 68
Blais, R. 1,055 29	Duerkop, J. H. ... 1,957 27	LeBlanc, L. N. ... 1,264 84
Blouin, A. J. G. ... 1,369 39†	Ellis, C. 1,483 44	Leger, R. M. 810 25
Bobet, M. 513 17	Ellis, M. 560 57	Lemieux, H. J. ... 3,675 41
Bouvier, D. 1,978 42	Ellis, R. C. 1,810 41	Lund, C. 2,601 25†
Boyko, E. 1,880 54	Eyford, G. A. 1,160 34	Lunney, G. 2,150 58
Bradley, D. H. 1,502 12	Fisher, G. H. 1,327 90	Lysyshyn, J. 1,412 64
Bricker, O. C. 1,836 73	Fisher, J. B. 707 95	Marquis, J. A. 1,874 55
Brisson, F. 1,941 25	Fletcher, J. A. ... 2,468 92	Marquis, L. 736 54
Brownell, E. H. ... 1,760 47	Forest, L. 1,877 07	McInnis, S. M. ... 928 66
Buck, O. 682 81†	Foster, J. C. 2,069 54	McKay, W. 1,478 88
Burwash, G. 1,365 27	Fraser, E. A. 1,031 72	McKinnon, R. 946 00

	Travelling expenses		Travelling expenses		Travelling expenses
McLean, D. A. ...	1,659 61	Quinn, F.	1,390 74	Sutton, W.	2,452 05
McLean, G.	1,123 68	Rigby, J. A.	1,395 19	Taylor, G.	2,141 41†
McLeod, G. N. ...	1,918 69	Roberts, J. G. ...	2,621 13	Taylor, R. E. ...	1,506 76
Melick, J. A.	1,854 17	Rollins, E.	679 90	Tunstall, D. G. ...	502 48
Mineau, J.	618 03	St. Georges, J.	1,320 26	Turgeon, J. E.	606 64
Mittlested, W. O..	1,142 84	Sharples, D.	1,662 20	Verge, J. A.	2,001 56
Orr, W. P.	1,177 47	Skillings, J. R. ...	2,224 42	Walsh, G. E.	1,136 46
Parsons, D. R.	791 53†	Smith, R. B.	1,568 30	Ward, R. C.	2,050 65
Patterson, J. D. ...	1,257 00	Smith, W. D.	1,777 18	Wargon, A.	1,065 98
Patterson, W. H. ...	1,229 06	Spotton, J.	1,800 64	White, T. P.	1,236 87
Perry, A. P.	639 49	Stanley, W. J.	2,068 85	Wilder, D.	2,232 62
Peters, D. B.	1,152 19	Stark, A.	1,787 59†	Williams, K. A. ...	1,733 98
Picard, J. T.	2,121 23	Stewart, L. S.	2,021 10	Woodward, D.	1,558 81
Pinsonneault, W. A.	1,846 40	Stotesbury, C. D. .	1,915 34		

† Including an amount of \$3,450.08 charged to the Department of the Secretary of State, Vote 629.

Suppliers receiving \$10,000 or over from the Board

Associated Screen News Limited, Montreal, \$22,240.91; The Bell Telephone Company of Canada, \$19,356.70; Benograph, Montreal, \$49,368.57; Government of Canada—Department of Public Printing and Stationery, \$93,856.75; Canadian Industries Limited, Montreal, \$56,985.22; Canadian Kodak Sales Limited, Toronto, \$345,539.90; Canadian National Railways, \$31,988.90; Canadian Pacific Railway Company, \$25,663.44; Consolidated Film Industries, Hollywood, Cal., U.S.A., \$47,816.24; Crawley Films Limited, Ottawa, \$30,874; Dominion Sound Equipments Limited, Montreal, \$27,354.34; General Trust of Canada, Quebec, \$25,780; Gevaert (Canada) Limited, Toronto, \$48,601.18; Eugene Kash, Ottawa, \$16,563.36; Trans-Canada Air Lines, \$21,039.37; Tri-Art Color Corporation, New York, N.Y., U.S.A., \$31,524.96.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(10) Films, Displays, Broadcasting, Advertising, etc.....	2,522,366 00	2,505,004 00	2,185,380 95
(16) Equipment—			
Acquisition and Construction	157,480 00	157,329 06	122,423 66
	<u>\$2,679,846 00</u>	<u>\$2,662,333 06</u>	<u>\$2,307,804 61</u>

WATSON SELLAR,
Auditor General of Canada.

NATIONAL FILM BOARD—*Concluded*

Statement of Income and Expenditures for the year ended March 31, 1952

	<u>Totals</u>	<u>Parliamentary Votes</u>	<u>Other Sources</u>
Income			
Voted by Parliament:			
Operations (Votes 253 and 604)	2,505,004	2,505,004	
Equipment (Votes 254 and 605)	157,329	157,329	
Sales, as detailed below	731,162		731,162
Rentals and royalties	110,222		110,222
Miscellaneous	7,748		7,748
Total Income	3,511,465	2,662,333	849,132
Expenditures			
National Film Board Program:			
Administration	405,244	392,454	12,790
Production of films	1,008,078	962,300	45,778
Production and distribution of other visual materials	99,113	88,403	10,710
Distribution of films	1,122,196	1,061,847	60,349
Equipment	157,329	157,329	
Cost of sales, as detailed below	684,128		684,128
Total Expenses	3,476,088	2,662,333	813,755
Excess of Income over Expenditures transferred to Balance Sheet \$	35,377		\$ 35,377

SUMMARY OF SALES

Sales:			
Government departments	540,876		
Others	190,286		
			731,162
Less: cost of sales:			
Production of—films	257,076		
—filmstrips and stills	56,754		
Prints, materials and miscellaneous services	370,298		
			684,128
Net Proceeds from Sales			\$ 47,034

NOTE.—Not included above are costs in respect of:

- (1) Quarters, equipment and services provided by the Department of Public Works.
- (2) Accounting services provided by the Office of the Comptroller of the Treasury, and telephone service provided by the Department of Finance.
- (3) Provision for depreciation of equipment.

1951-52

PUBLIC ACCOUNTS

PART II

O

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

Details of

EXPENDITURES AND REVENUES

Details of

OPEN ACCOUNTS

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page O—55, Open Accounts on page O—56 and Expenditures by Standard Objects on page O—62.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
O- 3		Stat. Minister of National Health and Welfare— Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
O- 4	255	Departmental Administration.....	869,901 00 881,901 00	827,726 34 839,726 34	778,259 37 790,259 37
NATIONAL HEALTH BRANCH					
Health Services					
O- 4	256	National Health Branch—Administration.....	115,726 00	104,200 42	108,911 84
O- 5	257	Administration of the Quarantine and Leprosy Acts.....	302,391 00	293,617 01	262,297 74
O- 5	258 } 731 } 606 }	Immigration Medical Services.....	1,399,077 00	1,275,376 02	686,112 27
O- 6	259	Sick Mariners Medical Services.....	588,781 00	564,009 02	557,403 76
O- 7	260	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates.....	2,600 00	2,600 00	2,600 00
Laboratory of Hygiene—					
O- 7	261	Operation and Maintenance.....	368,185 00	367,859 22	334,071 51
O- 8	262	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	75,000 00 147,576 00	38,754 16 140,011 75	54,783 18 126,091 93
O- 8	263	Public Health Engineering.....	188,805 00	180,176 75	158,738 76
O- 8	264 } 732 }	Industrial Health.....	188,805 00	180,176 75	158,738 76
O- 9	265	Civil Service Health.....	243,347 00	240,223 23	213,555 22
O- 9	266	Epidemiology.....	40,832 00	37,337 64	26,084 98
O-10	267	Administration of the Food and Drugs Act...	815,546 00	802,041 44	716,634 96
O-10	268	Administration of the Proprietary or Patent Medicines Act.....	25,515 00	23,595 17	26,330 02
O-11	269	Administration of the Opium and Narcotic Drugs Act.....	159,914 00	150,133 61	165,736 75
Indians and Eskimos Health Services—					
O-11	270 } 007 }	Operation and Maintenance.....	10,840,630 00	10,731,761 45	8,845,163 40
O-13	271	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	1,609,000 00	1,054,729 28	1,440,504 35
O-15	272	Grant to Squamish (B.C.) Hospital which cares for Indians and Eskimos.....	30,000 00	30,000 00	
Special Technical Services—					
O-15	273	Nutrition.....	144,069 00	116,036 04	109,438 39
O-16	274	Child and Maternal Health.....	87,308 00	76,973 34	66,420 55
O-16	275	Venereal Disease Control.....	32,218 00	26,688 25	34,360 28
O-16	276	Dental Health.....	43,414 00	38,798 04	39,068 12
O-17	277	Hospital Design and Consulting Service....	24,286 00	19,575 75	18,757 51
O-17	278	Mental Health.....	57,180 00	53,464 74	73,449 41
O-17	279	Blindness Control.....	32,328 00	31,435 72	26,504 78
O-18	280	Civil Aviation Medicine.....	29,087 00	20,520 07	40,302 00
O-18	281	Health Insurance Studies and Administration of General Health Grants.....	72,409 00	64,801 91	55,274 98
General Health Grants					
O-18	282	*To authorize and provide for General Health Grants to the Provinces.....	25,000,000 00	24,322,497 17	18,874,786 18

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
Special Health Grants					
Grants to Health Organizations—					
	283	Canadian Mental Health Association.....	10,000 00	10,000 00	10,000 00
	284	Health League of Canada.....	10,000 00	10,000 00	10,000 00
	285	Canadian Public Health Association.....	5,000 00	5,000 00	5,000 00
	286	Canadian National Institute for the Blind..	45,000 00	45,000 00	45,000 00
	287	L'Association Canadienne Française des Aveugles.....	6,000 00	6,000 00	6,000 00
O-45	288	L'Institut Nazareth de Montreal.....	4,050 00	4,050 00	4,050 00
	289	Montreal Association for the Blind.....	4,050 00	4,050 00	4,050 00
	290	Canadian Tuberculosis Association.....	20,250 00	20,250 00	20,250 00
	291	Victorian Order of Nurses.....	13,100 00	13,100 00	13,100 00
	292	St. John Ambulance Association.....	10,000 00	10,000 00	10,000 00
	293	Canadian Red Cross.....	10,000 00	10,000 00	10,000 00
	294	Canadian Paraplegic Association.....	15,000 00	15,000 00	15,000 00
			152,450 00	152,450 00	152,450 00
			42,627,674 00	40,969,667 20	33,215,832 87
WELFARE BRANCH					
O-45	295	Welfare Branch Administration.....	32,196 00	31,296 80	30,116 51
Family Allowances—					
O-46	296	Administration.....	2,004,289 00	1,858,767 08	1,811,854 01
O-46	Stat.	Family Allowances Payments.....	320,457,673 03	320,457,673 03	309,465,460 52
Old Age Pensions and Pensions to the Blind—					
O-48	297	Administration.....	115,119 00	91,694 26	77,937 23
O-48	Stat.	Payment of Dominion's share of pensions... 733}	80,206,025 10	80,206,025 10	103,169,114 54
O-48	Stat.	The Old Age Assistance Act—Payment of Federal share of assistance.....	2,277,238 49	2,277,238 49	
O-49	Stat.	The Blind Persons Act—Payment of Federal share of allowances.....	721,449 24	721,449 24	
Old Age Security—					
O-51	734	To conduct the necessary registration for Universal old age pensions and to organize and administer the payment of such pen- sions.....	508,500 00	498,146 02	
O-51	608	To provide for the transfer to the Old Age Security Fund of the amount by which the pension payments from the Fund exceed the receipts into the Fund during the fiscal year 1951-52, which is estimated at.....	57,000,000 00	49,668,855 32	
National Physical Fitness—					
O-52	298	Administration.....	68,240 00	68,240 00	74,868 00
O-52	299	Assistance to Provinces.....	82,214 00	82,214 00	150,288 00
O-53	300	Assistance to Schools of Social Work.....	100,000 00	100,000 00	52,500 00
O-53	301	Grant to Canadian Welfare Council.....	16,000 00	16,000 00	12,600 00
O-54		Transfer from Vote 245, Defence Forces (De- partment of National Defence).....	4,196,202 00	872,005 73	
			467,785,145 86	456,949,605 07	414,844,738 81
GENERAL					
O-54	Stat.	Gratuities to families of deceased employees....	3,116 64	3,116 64	2,076 00
		Total.....	\$511,297,837 50	\$498,752,115 25	\$448,852,907 05

* Complete title is shown in the following details.

Salary of Minister, Hon. Paul Martin, Salaries Act, c. 24, 1944.....	(1)	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	(2)	\$	2,000 00

Hon. Paul Martin received travelling expenses of \$2,733.07, which were charged to Vote 255.

Vote 255 Departmental Administration

		Estimates	Allotments	Expenditures
	Salaries	(1) 661,796 00	660,296 00	654,539 02
	Professional and Special Services	(4) 5,000 00	2,750 00	2,092 68
A	Travelling Expenses—Staff	(5) 19,000 00	20,000 00	19,345 47
	Freight, Express and Cartage	(6) 865 00	865 00	805 14
	Postage	(7) 3,175 00	5,775 00	5,741 98
	Telephones and Telegrams	(8) 5,740 00	9,640 00	9,604 94
	Printing of Educational, Informational and Other Publications	(9) 64,000 00	62,400 00	48,883 33
	Educational and Informational Material Other than Publications	(10) 33,000 00	31,500 00	30,444 58
	Office Stationery, Supplies and Equipment	(11) 58,150 00	54,150 00	34,633 54
	Photographic, Automotive and Other Materials and Supplies	(12) 3,850 00	3,850 00	3,457 92
	Acquisition of Photographic and Other Equipment	(16) 3,000 00	3,000 00	2,784 68
	Repairs and Upkeep of Photographic and Automotive Equipment	(17) 1,100 00	1,200 00	1,084 62
B	Allowances and Other Expenses of Delegates to International Conferences	(22) 6,000 00	6,300 00	6,162 27
	Sundries	(22) 5,225 00	8,175 00	8,146 17
		<u>\$ 869,901 00</u>	<u>\$ 869,901 00</u>	<u>\$ 827,726 34</u>

A A. E. McCusker, Parliamentary Assistant to the Minister, received travelling expenses of \$836.70 and \$1,733.47 as a delegate to the World Health Conference. The latter amount was charged to B.

B Included expenses of delegates to the World Health Conference, paid under authority of P.C. 91/2333, May 11, 1951. The following received \$500 or over: P. Gauthier, \$1,181.91; F. D. Mott, \$1,405.52. Expenses of Government employees who were delegates are included in the travelling expenses shown in their respective departments.

NATIONAL HEALTH BRANCH

Health Services

Vote 256 National Health Branch—Administration

		Estimates	Allotments	Expenditures
	Salaries	(1) 69,126 00	65,626 00	57,110 29
	Travelling Expenses—Staff	(5) 2,000 00	2,325 00	1,778 54
	Freight, Express and Cartage	(6) 400 00	1,900 00	1,675 71
	Telephones and Telegrams	(8) 400 00	500 00	436 08
	Printing of Educational and Informational Publications ...	(9) 35,000 00	36,900 00	35,796 68
	Educational and Informational Material Other than Publications	(10) 4,500 00	4,500 00	3,757 58
	Office Stationery, Supplies and Equipment	(11) 1,000 00	800 00	544 35
	Travelling Expenses—Dominion Council of Health	(22) 3,000 00	2,700 00	2,660 41
	Sundries	(22) 300 00	475 00	440 78
		<u>\$ 115,726 00</u>	<u>\$ 115,726 00</u>	<u>\$ 104,200 42</u>

This vote was provided for the costs of the general administration of the Branch and the preparation and distribution of educational and informational publicity of a general nature.

Vote 257 Administration of the Quarantine and Leprosy Acts

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries		207,521 00	207,521 00	207,521 00
Allotted from Vote 131, Salaries, etc.....		13,000 00	13,000 00	12,454 65
	(1)	220,521 00	220,521 00	219,975 65
Allowances	(2)	10,920 00	10,920 00	9,922 41
A Hospital, Doctors', Nurses' and Other Fees.....	(4)	16,000 00	15,750 00	15,200 25
Travelling Expenses—Staff	(5)	7,500 00	8,100 00	7,882 77
Freight, Express and Cartage.....	(6)	350 00	500 00	498 18
Postage	(7)	150 00	250 00	236 98
Telephones and Telegrams.....	(8)	5,200 00	5,200 00	5,124 97
Office Stationery, Supplies and Equipment.....	(11)	5,200 00	5,200 00	4,380 89
Food, Fuel and Other Materials and Supplies.....	(12)	20,000 00	16,400 00	12,589 59
Acquisition of Fumigation, Hospital and Other Equip- ment	(16)	2,000 00	2,000 00	1,642 91
Repairs and Upkeep of Equipment.....	(17)	9,000 00	9,400 00	9,354 82
Rental of Boats.....	(18)	500 00	500 00	
Light, Power and Water.....	(19)	2,750 00	5,350 00	4,702 99
Sundries	(22)	2,300 00	2,300 00	2,104 60
		<u>\$ 302,391 00</u>	<u>\$ 302,391 00</u>	<u>\$ 293,617 01</u>

This vote was provided for the cost of the administration of the Quarantine Act, c. 168, R.S., including the inspection of all incoming traffic from foreign countries as a means of preventing the entry of quarantinable diseases into Canada. Quarantine inspections are made by full-time medical officers at Gander, Dorval, Harmon Field, Sydney, Dartmouth, Moncton, Malton, Victoria and Sea Island airports and at maritime quarantine stations located at Halifax, Saint John, Quebec, Sorel, Three Rivers, Montreal, William Head, Vancouver, Victoria and Esquimalt.

A Included payments to Hotel Dieu de St. Joseph, Tracadie, N.B., \$10,765.25, and medical fees of \$1,585 to Dr. L. Tanguay, Bagotville, Que.

Revenues arising from services provided through the above expenditures amounted to \$1,983.77 for the fumigation of ships.

Votes 258, 731 and 606 Immigration Medical Services

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	725,000 00	735,000 00	733,178 78
Allowances	(2)	115,717 00	116,717 00	116,379 03
A Medical and Other Professional and Special Services...	(4)	378,000 00	370,000 00	369,568 19
Travelling Expenses—Staff	(5)	135,000 00	127,900 00	107,743 40
Freight, Express and Cartage.....	(6)	1,000 00	1,800 00	1,716 27
Postage	(7)	3,000 00	3,300 00	3,223 63
Telephones and Telegrams.....	(8)	4,200 00	4,200 00	3,874 77
Office Stationery, Supplies, Equipment and Furnishings	(11)	19,000 00	19,500 00	19,236 41
B Hospital Materials and Other Supplies.....	(12)	163,000 00	162,150 00	160,604 05
Repairs and Upkeep of Buildings and Works.....	(14)	1,200 00	11,000 00	10,824 56
C Rental of Buildings and Works.....	(15)	7,000 00	3,850 00	3,763 55
D Acquisition of Equipment.....	(16)	56,460 00	56,460 00	54,508 12
Repairs and Upkeep of Laboratory and Hospital Equip- ment	(17)	4,000 00	2,600 00	2,087 16
Light, Power and Water	(19)	9,000 00	7,100 00	7,065 74
E Laundry and Other Sundry Items.....	(22)	17,500 00	17,500 00	17,473 36
		<u>1,639,077 00</u>	<u>1,639,077 00</u>	<u>1,611,247 02</u>
Less—Amount recoverable for the treatment of patients not the responsibility of this vote.....	(34)	240,000 00	240,000 00	335,871 00
		<u>\$1,399,077 00</u>	<u>\$1,399,077 00</u>	<u>\$1,275,376 02</u>

This vote was provided for the cost of operating the Immigration Medical Services in Canada and abroad which perform such duties as are assigned to medical officers under the Immigration Act, mainly the medical inspection of prospective immigrants in order to prevent the entry into Canada of persons who are physically or mentally unfit. Medical officers are stationed at London, Liverpool, Glasgow, Belfast, The Hague, Brussels, Salzburg, Stockholm and Rome, with mobile units operating at other European points.

Expenditures in connection with Savard Park Hospital, Quebec, and Rockhead Hospital, Halifax, which are maintained primarily for the treatment of immigration cases amounted to \$496,499.96 and \$31,174.70 respectively.

- A Included medical fees of \$353,712.88 mainly for X-Rays of prospective immigrants at centres in the British Isles, Paris, and Rome. Medical fees of \$1,000 or over were paid to: P. S. Ironstone, Malton, Ont., \$1,971; M. N. Milne, Long Branch, Ont., \$2,039.
- B Included \$105,475.72 for food, and \$23,690.81 for medical supplies in connection with the operation of Immigration hospitals.
- C This expenditure covered the Department's share of rent of office accommodation in London, England, and other European centres.
- D This expenditure included \$52,227.25 for the purchase of hospital and laboratory equipment, and one station wagon at a net cost of \$2,108.88.
- E Included \$12,790.49 for laundry services.

Vote 259 Sick Mariners Medical Services

		Estimates	Allotments	Expenditures
Salaries		90,461 00	92,761 00	92,761 00
Allotted from Vote 131, Salaries, etc.		4,670 00	4,670 00	4,447 33
	(1)	95,131 00	97,431 00	97,208 33
A Hospital, Doctors' and Other Fees.....	(4)	450,000 00	418,900 00	418,846 11
Travelling Expenses—Staff	(5)	350 00	1,050 00	991 99
Freight, Express and Cartage.....	(6)	650 00	400 00	380 12
Postage	(7)	150 00	150 00	132 20
Telephones and Telegrams.....	(8)	700 00	1,100 00	989 58
Office Stationery, Supplies and Equipment.....	(11)	2,000 00	1,800 00	1,661 82
B Hospital and Medical Supplies.....	(12)	42,000 00	61,300 00	60,912 18
Rental of Buildings.....	(15)	600 00	400 00	240 00
Acquisition of Medical and other Equipment.....	(16)	2,000 00	8,800 00	7,464 54
Repairs and Upkeep of Medical and other Equipment..	(17)	400 00	200 00	146 16
Light, Power and Water.....	(19)	1,200 00	1,400 00	1,348 01
Transportation of Patients.....	(22)	2,000 00	2,750 00	2,451 40
Sundries	(22)	1,100 00	2,600 00	2,516 98
		598,281 00	598,281 00	595,289 52
Less—Amount recoverable for the treatment of patients not the responsibility of this vote.....	(34)	9,500 00	9,500 00	31,280 50
		\$ 588,781 00	\$ 588,781 00	\$ 564,009 02

This vote was provided for the cost of medical, surgical and other treatment for sick mariners employed on board and belonging to ships, arriving at Canadian ports, which have paid sick mariners' dues under the provisions of Part V of the Canada Shipping Act, c. 44, 1934, as amended.

The present duty is two cents per ton, payable not more than three times a year, with a minimum and initial payment of not less than \$2. Tonnage duties levied under this Act and collected during the year to offset the cost of providing treatment amounted to \$258,728.25 and were credited to Ordinary Revenue—Services and Service Fees.

A This expenditure included:—

(a) Hospital charges, \$249,126.18—accounts of \$2,000 or over: Halifax Infirmary, \$38,760.90; Hamilton Memorial Hospital, North Sydney, N.S., \$3,931.75; Hotel Dieu de St. Joseph, Tracadie, N.B., \$2,639.45; Hotel Dieu St. Vallier, Chicoutimi, Que., \$5,061.50; Jeffrey Hale's Hospital, Quebec, \$2,737.14; Montreal General Hospital, \$13,368.64; Prince Rupert General Hospital, \$7,153.93; Roseway Hospital, Shelburne, N.S., \$2,182.13; Royal Jubilee Hospital, Victoria, \$2,659.50; St. Joseph's Hospital, Three Rivers, Que., \$2,486.70; St. Joseph's Hospital, Victoria, \$17,728.81; St. Luc Hospital, Montreal, \$7,368.05; St. Mary's Hospital, New Westminster, B.C., \$7,458.10; St. Paul's Hospital, Vancouver, \$37,215.15; City of Sydney Hospital, \$3,909; West Coast General Hospital, Port Alberni, B.C., \$4,842.59; Yarmouth Hospital, \$7,432.60.

(b) Payments for medical fees, \$139,202.19—accounts of \$1,000 or over: Baker and Graham, Halifax, \$1,730; L. Berlinquet, Three Rivers, Que., \$3,200; R. E. Brannen, Barrington Passage, N.S., \$1,993; O. Brochu, Grindstone, Que., \$2,214.50; G. V. Burton, Yarmouth, N.S., \$1,870.90; W. A. Clarke, New Westminster, B.C., \$2,877.50; J. R. Corbett, Clarke's Harbour, N.S., \$1,672.80; W. A. Curry, Halifax, \$5,735; G. R. Deveau, Arichat, N.S., \$2,166; L. P. Doucette, Cheticamp, N.S., \$1,360; E. R. Hall, Vancouver, \$1,714; Hall, Giovando and Blott, Nanaimo, B.C., \$1,002; J. J. Kennedy, St. John's, \$1,526; G. C. Kenning and S. G. Kenning, Victoria, \$2,345; W. S. Kergin, Prince Rupert, B.C., \$1,671.50; J. S. Lynch, Montreal, \$1,473; A. A. MacDonald, Neil's Harbour, N.S., \$1,388.25; Mack and Gosse, Halifax, \$2,141; Painless Parker, Vancouver, \$1,655; E. K. Pinkerton, Vancouver, \$14,445; H. A. Ratchford, Cheticamp, N.S., \$1,099.75; A. L. Saunders, Louisburg, N.S., \$2,216.15; A. M. Siddall, Pubnico, N.S., \$1,513.50; R. H. Stoddard, Halifax, \$1,451; E. Tremblay, Chicoutimi, Que., \$2,019; C. D. Walsh, Canso, N.S., \$1,041.50; A. M. Wilson, Barrington Passage, N.S., \$4,108.25.

(c) Payment of X-Ray fees, \$25,312.74.

(d) Payment of nurses's fees, \$5,205.

B This expenditure included: medical supplies, \$43,506.39; food, \$12,178.68.

Vote 260 Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates

	Estimates	Expenditures
Navy League of Canada, Halifax, N.S.	200 00	200 00
Sailors' Institute, North Sydney, N.S.	200 00	200 00
Navy League of Canada, Sydney, N.S.	200 00	200 00
Seamen's Mission Society, Saint John, N.B.	200 00	200 00
Catholic Sailors' Club, Saint John, N.B.	200 00	200 00
Catholic Sailors' Club, Montreal, P.Q.	200 00	200 00
Montreal Seamen's Institute, Montreal, P.Q.	200 00	200 00
Montreal Sailors' Hostel, Montreal, P.Q.	200 00	200 00
Catholic Seamen's Club, Quebec, P.Q.	200 00	200 00
Quebec Seamen's Institute, Quebec, P.Q.	200 00	200 00
Vancouver Sailors' Home, Vancouver, B.C.	200 00	200 00
Victoria Seamen's Institute, Vancouver, B.C.	200 00	200 00
North Vancouver Seamen's Institute, North Vancouver, B.C.	200 00	200 00
(20)	\$ 2,600 00	\$ 2,600 00

Vote 261 Laboratory of Hygiene—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries (1)	278,785 00	266,060 00	266,050 52
Professional and Special Services (4)	1,000 00	375 00	369 21
Travelling Expenses—Staff (5)	10,000 00	10,900 00	10,818 00
Freight, Express and Cartage (6)	2,000 00	3,100 00	3,054 32
Postage (7)	100 00	45 00	45 00
Telephones and Telegrams (8)	600 00	550 00	528 79
Office Stationery, Supplies and Equipment (11)	4,000 00	4,750 00	4,662 20
A Laboratory Materials and Other Supplies (12)	65,000 00	73,958 00	73,920 33
Repairs and Upkeep of Equipment (17)	2,500 00	3,185 00	3,178 54
Travelling Expenses—Advisory Board Members (22)	1,700 00	1,762 00	1,761 39
Sundries (22)	2,500 00	3,500 00	3,470 92
	\$ 368,185 00	\$ 368,185 00	\$ 367,959 22

This vote was provided for the maintenance and operation costs of (a) a laboratory at Ottawa for investigation and research into public health problems and to provide special services to the Provincial Departments of Health; (b) a sylvatic plague laboratory at Kamloops, B.C.; (c) an animal breeding colony at Wrightville, Que., and (d) a mobile laboratory for special public health surveys and for shellfish control testing in the Maritimes.

A Expenditures included purchase of laboratory supplies, \$38,553.01; purchase of small animals, \$8,250.50; care and feeding of small animals, \$20,838.58.

Vote 262 Laboratory of Hygiene—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Construction of Laboratories .....(13)	50,000 00		
Ottawa, Ontario—Construction of Virus Laboratory		50,000 00	14,770 75
Architect's fees: Marani and Morris, \$14,770.75.			
Acquisition of Laboratory Equipment .....(16)	25,000 00	25,000 00	23,983 41
	<u>\$ 75,000 00</u>	<u>\$ 75,000 00</u>	<u>\$ 38,754 16</u>

Vote 263 Public Health Engineering

	Estimates	Allotments	Expenditures
Salaries (1)	111,726 00	109,226 00	106,182 99
Travelling Expenses—Staff (5)	18,500 00	22,750 00	19,397 36
Freight, Express and Cartage (6)	800 00	900 00	785 85
Postage (7)	350 00	350 00	217 61
Telephones and Telegrams (8)	1,200 00	1,250 00	1,235 83
Printing of Educational, Informational and Other Publications (9)	5,000 00	1,825 00	1,806 43
Educational and Informational Material Other than Publications .....(10)		125 00	25 20
Office Stationery, Supplies and Equipment .....(11)	1,750 00	2,200 00	1,879 03
Automotive, Laboratory and Other Materials and Supplies.....(12)	2,500 00	3,850 00	3,756 00
Acquisition of Laboratory and Other Equipment .....(16)	500 00	1,000 00	782 23
Repairs and Upkeep of Automotive, Laboratory and Other Equipment .....(17)	2,000 00	2,550 00	2,543 23
Rental of Boats .....(18)	500 00	150 00	64 70
Travelling Expenses—Advisory Board Members and Others (22)	1,500 00		
Sundries .....(22)	1,250 00	1,400 00	1,335 29
	<u>\$ 147,576 00</u>	<u>\$ 147,576 00</u>	<u>\$ 140,011 75</u>

This vote was provided for the cost of (a) the supervision, from the public health standpoint, of all public transportation facilities operating in international and interprovincial traffic; (b) the supervision of federal public buildings as regards the health of government employees; (c) control of the shellfish industry in the Maritime Provinces, in co-operation with the Department of Fisheries, by sanitary surveys of producing areas and processing plants, and by issuance of export certificates; (d) administration of the Public Works Health Act and Regulations; (e) co-operation with the International Joint Commission in investigating pollution of international boundary waters and trans-boundary air pollution; and (f) co-operation with administrative authorities in regard to conditions in manufacturing plants, National Parks, Federal camps, and the Northwest Territories and Yukon, which may affect public health.

Votes 264 and 732 Industrial Health

	Estimates	Allotments	Expenditures
Salaries	105,835 00	106,435 00	106,435 00
Allotted from Vote 131, Salaries, etc.	1,520 00	1,520 00	1,252 04
..... (1)	107,355 00	107,955 00	107,687 04
Travelling Expenses—Staff (5)	14,500 00	10,800 00	9,782 65
Freight, Express and Cartage (6)	300 00	550 00	443 57
Postage (7)	50 00	50 00	46 16
Telephones and Telegrams (8)	300 00	900 00	773 98

	Estimates	Allotments	Expenditures
Printing of Educational, Informational and Other Publications (9)	19,500 00	18,100 00	14,999 91
Educational and Informational Material Other than Publications (10)	2,000 00	50 00	49 23
Office Stationery, Supplies and Equipment (11)	1,800 00	3,250 00	2,720 72
Laboratory and Automotive Materials and Supplies .. (12)	11,850 00	9,150 00	8,707 61
A Acquisition of Equipment (16)	29,650 00	34,950 00	32,020 73
Repairs and Upkeep of Laboratory and Automotive Equipment (17)	1,000 00	2,000 00	1,900 05
Sundries (22)	500 00	1,050 00	1,045 10
	<u>\$ 188,805 00</u>	<u>\$ 188,805 00</u>	<u>\$ 180,176 75</u>

This vote was provided for the cost of research and educational activities, in co-operation with Provincial health authorities, with the object of (a) improving the health of the working population of Canada; (b) correlating provincial activities in the field of industrial health; and (c) inspecting, under authority of the Food and Drugs Act, industrial health installations.

A Included \$26,791.78 for the purchase of laboratory equipment, and \$3,336.05 for the purchase of a station wagon.

Vote 265 Civil Service Health

	Estimates	Allotments	Expenditures
Salaries	205,547 00	206,347 00	206,347 00
Allotted from Vote 131, Salaries, etc. (1)	10,100 00	10,100 00	9,940 71
	<u>215,647 00</u>	<u>216,447 00</u>	<u>216,287 71</u>
Doctors' Fees and other Professional Services (4)	2,500 00	2,500 00	1,748 25
Travelling Expenses—Staff (5)	5,000 00	3,200 00	2,510 57
Telephones and Telegrams (8)	100 00	100 00	60 47
Printing of Educational and Informational Publications .. (9)	500 00	500 00	148 09
Office Stationery, Supplies and Equipment (11)	6,000 00	6,650 00	6,591 74
Medical, Laboratory and Other Supplies (12)	7,000 00	8,000 00	7,630 04
Acquisition of Medical Equipment (16)	3,500 00	2,500 00	2,087 62
Repairs and Upkeep of Medical Equipment (17)	700 00	550 00	263 65
Sundries (22)	2,400 00	2,900 00	2,894 49
	<u>\$ 243,347 00</u>	<u>\$ 243,347 00</u>	<u>\$ 240,223 23</u>

This vote was provided for expenses in connection with the certification of medical fitness of entrants appointed to the government service by the Civil Service Commission, general supervision of the health of civil servants, and special medical investigations and studies relating to health matters. The aim of the program is the control of diseases by the exercise of preventive measures, including the provision of emergency medical care, the operation of clinics, and educational publicity.

Vote 266 Epidemiology

	Estimates	Allotments	Expenditures
Salaries (1)	25,707 00	25,707 00	24,876 61
Professional and Special Services (4)	3,000 00	2,925 00	1,293 55
Travelling Expenses—Staff (5)	5,500 00	5,500 00	5,337 60
Freight, Express and Cartage (6)	200 00	400 00	293 23
Postage (7)	100 00	100 00	37 55
Telephones and Telegrams (8)	125 00	525 00	352 46
Office Stationery, Supplies and Equipment (11)	5,500 00	4,600 00	4,228 67
Materials and Supplies (12)	250 00	325 00	260 52
Repairs and Upkeep of Automobile (17)	200 00	500 00	437 88
Sundries (22)	250 00	250 00	219 57
	<u>\$ 40,832 00</u>	<u>\$ 40,832 00</u>	<u>\$ 37,337 64</u>

This vote was provided for the cost of (a) providing leadership and co-ordination in the control of communicable and chronic diseases in co-operation with Provincial health authorities, and (b) the study and standardization of epidemiological methods.

Vote 267 Administration of the Food and Drugs Act

		Estimates	Allotments	Expenditures
	(1)	619,876 00	618,876 00	618,138 36
Salaries				
A Legal, Research and Other Professional and Special Services	(4)	8,000 00	5,000 00	4,966 13
Travelling Expenses—Staff	(5)	46,600 00	43,400 00	41,736 81
Freight, Express and Cartage	(6)	3,000 00	2,900 00	2,830 00
Postage	(7)	2,000 00	2,700 00	2,664 81
Telephones and Telegrams	(8)	5,500 00	5,500 00	5,388 46
Printing of Educational, Informational and Other Publications	(9)	11,500 00	9,800 00	4,909 54
Educational and Informational Material Other than Publications	(10)	1,000 00	2,000 00	1,603 79
Office Stationery, Supplies and Equipment	(11)	17,050 00	19,700 00	18,592 46
B Laboratory and Automotive Materials and Supplies ..	(12)	45,800 00	49,300 00	47,985 30
C Acquisition of Laboratory Equipment	(16)	38,000 00	35,500 00	32,526 61
Repairs and Upkeep of Laboratory and Automotive Equipment	(17)	3,000 00	5,800 00	5,765 13
Travelling Expenses—Advisory Board Members and Others	(22)	1,500 00	650 00	627 55
D Food and Drug Samples and Other Sundry Items	(22)	12,720 00	14,420 00	14,306 49
		<u>\$ 815,546 00</u>	<u>\$ 815,546 00</u>	<u>\$ 802,041 44</u>

This vote was provided for the cost of administration of the Food and Drugs Act, c. 76, R.S., as amended. The Act was designed for the protection of the consumer by (a) preventing adulteration, and misrepresentation in the sale of food, drugs, cosmetics, medical devices, and certain pesticides, and (b) controlling the advertising of food, and of drugs pertaining to the treatment of serious diseases requiring prompt medical attention.

A central research laboratory is located in Ottawa, and regional enforcement laboratories in Halifax, Montreal, Toronto, Winnipeg and Vancouver, with inspectors at these and other strategic points.

A Legal fees in the amount of \$748 were paid to J. B. Ebbs, Ottawa.

B Included \$33,619.66 for the purchase of medical and laboratory supplies, and \$8,087.44 for the feeding of small animals.

C Included \$27,280.31 for the purchase of laboratory equipment, and \$2,432.61 for 1 car.

D Purchases of samples amounted to \$9,205.60.

Revenues arising from services provided through the above expenditures amounted to \$21,876.08, and consisted of sales of licences and permits, \$597.60; analysis fees, \$16,620.50; fines and forfeitures, \$4,657.98.

Vote 268 Administration of the Proprietary or Patent Medicines Act

		Estimates	Allotments	Expenditures
Salaries	(1)	21,565 00	21,565 00	20,990 25
Professional and Special Services	(4)	2,000 00	2,000 00	2,000 00
Travelling Expenses—Staff	(5)	500 00	500 00	
Telephones and Telegrams	(8)	50 00	50 00	32 74
Office Stationery, Supplies and Equipment	(11)	800 00	800 00	359 84
Travelling Expenses—Advisory Board Members	(22)	300 00	300 00	
Sundries	(22)	300 00	300 00	212 34
		<u>\$ 25,515 00</u>	<u>\$ 25,515 00</u>	<u>\$ 23,595 17</u>

This vote was provided for the cost of administration of the Proprietary or Patent Medicine Act, c. 151, R.S., the provisions of which require, *inter alia*, that patent medicines be registered with the Department and that licences for the sale thereof, when formulae, labelling, etc., meet departmental requirements, be issued annually.

Revenues arising from services provided through the above expenditures amounted to \$3,712 from the sale of licences and permits.

Vote 269 Administration of the Opium and Narcotic Drugs Act

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	72,214 00	72,614 00	72,514 45
A Legal Fees and Court Costs.....	(4)	65,000 00	65,000 00	63,100 62
Travelling Expenses—Staff	(5)	11,500 00	11,500 00	8,734 04
Telephones and Telegrams.....	(8)	200 00	200 00	137 40
Printing of Educational, Informational and Other Publications	(9)	1,000 00	1,000 00	
Office Stationery, Supplies and Equipment.....	(11)	8,000 00	7,600 00	5,201 84
Sundries	(22)	2,000 00	2,000 00	445 26
		<u>\$ 159,914 00</u>	<u>\$ 159,914 00</u>	<u>\$ 150,133 61</u>

This vote was provided for the cost of administration of the Opium and Narcotic Drug Act, c. 144, R.S., as amended, respecting the control of legal, and the prevention of illegal, sale of narcotics in Canada.

A This allotment covered the cost of legal services in connection with prosecutions under the Act. Payments of \$500 or over were made to: C. G. Dynes, Hamilton, Ont., \$2,435.25; G. Favreau, Montreal, \$1,331; MacLeod, Riley, McDermid, Dixon, Arnold and Crawford, Calgary, Alta., \$1,937; Major and Major, Hull, Que., \$1,228; N. L. Mathews, Toronto, \$5,331.19; Roger Ouimet, Montreal, \$3,843.40; Russell and DuMoulin, Vancouver, \$23,612.61; A. M. Shinbane, Winnipeg, \$8,897.47; Wood, Buchanan and Campbell, Edmonton, \$862.

Revenues arising from services provided through the above expenditures amounted to \$33,928.56, and consisted of \$4,335 from the sale of licences and permits, and \$29,593.56 from fines and forfeitures.

Votes 270 and 607 Indians and Eskimos Health Services—Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages.....	(1)	2,831,675 00	2,715,000 00	2,712,027 75
A Allowances	(2)	22,980 00	23,500 00	23,119 02
B Hospital, Doctors' and Other Professional and Special Fees	(4)	4,880,000 00	5,040,000 00	5,035,879 35
C Travelling Expenses—Staff	(5)	170,000 00	175,000 00	166,884 19
Freight, Express and Cartage.....	(6)	100,000 00	140,000 00	134,238 97
Postage	(7)	4,000 00	5,000 00	4,177 94
Telephones and Telegrams.....	(8)	26,500 00	30,000 00	27,509 65
Printing of Educational and Informational Publications	(9)	3,500 00	2,500 00	1,347 90
Educational and Informational Material Other than Publications	(10)	1,500 00	3,500 00	2,762 83
Office Stationery, Supplies and Equipment.....	(11)	25,000 00	27,000 00	26,962 00
D Hospital, Medical and Other Materials and Supplies	(12)	2,050,000 00	2,007,655 00	1,946,522 19
E Repairs and Upkeep of Buildings and Works....	(14)	135,475 00	104,475 00	96,272 88
Rental of Buildings and Works.....	(15)	10,000 00	9,000 00	8,520 49
Repairs and Upkeep of Equipment.....	(17)	100,000 00	80,000 00	74,132 89
Light, Heat, Power and Water.....	(19)	60,000 00	68,000 00	66,185 97
F Transportation of Patients and Travelling Expenses of Other than Staff.....	(22)	290,000 00	300,000 00	296,869 25
G Laundry and Other Sundry Items.....	(22)	130,000 00	110,000 00	108,348 18
		<u>\$ 10,840,630 00</u>	<u>\$ 10,840,630 00</u>	<u>\$ 10,731,761 45</u>

This vote was provided for the cost of provision of medical services for Indians and Eskimos.

A Allowances.—Payment was made from this allotment of northern and recruitment allowances in accordance with the general regulations respecting such compensation.

B Hospital, Doctors' and Other Professional and Special Fees.—Doctors' and nurses' fees amounted to \$512,791.34; dental services, \$31,450.81; hospitalization, \$4,433,867.31, including \$406,465.50 paid to B.C. Hospital Insurance Service; X-Ray services, \$26,283.63; sundries, \$31,486.26.

The following doctors received fees of \$1,000 or over: A. C. Abbott, Winnipeg, \$1,098; C. S. Allan, Vancouver, \$1,200; W. C. Arnold, Haileybury, Ont., \$1,540.25; W. Bashlucky, Winnipegosis, Man., \$2,750; W. A. Bearden, Paradise Hill, Sask., \$2,410; J. J. Bernier, Notre Dame du Nord, Que., \$1,391; E. E. Binet, Baie Comeau, Que., \$1,817.38; G. H. H. Booth, Agassiz, B.C., \$1,209; C. Boutet, Restigouche, Que., \$2,400; F. J. Buckley, Leoville, Sask., \$1,151; A. H. Campbell, Broadview, Sask., \$3,000; S. H. Campbell, Windsor, Ont., \$1,581; E. S. Connor, Pickle Crow, Ont., \$1,381.50; L. Cote, Havre St. Pierre, Que., \$1,217; P. O. Coulombe, Sturgeon Falls, Ont., \$1,262.55; G. E. Cragg, Vancouver, \$2,220; Crawford and Jacobs, The Pas, Man., \$2,256.50; G. E. Darby, Bella Bella, B.C., \$1,570; C. E. Davies, Vancouver, \$1,000; F. R. Decosse, St. Paul, Alta., \$3,300; W. Dumas, Roberval, Que., \$3,000; C. Dumont, Campbellton, N.B., \$1,000; Evans, Matheson and Associates, Brandon, Man., \$2,333.95; J. J. Fahlan, Kinistino, Sask., \$1,814; G. H. Field, Roseneath, Ont., \$1,100; S. P. Findlay, Fraser Lake, B.C., \$1,200; E. H. Freeman, Chatham, N.B., \$2,497; P. W. Frobbs, Vilna, Alta., \$1,367; R. L. Gendreau, Ste. Rose du Lac, Man., \$1,375; George, Taylor, May and Dobie, Regina, \$1,221; A. Gibson, Winnipeg, \$4,165; J. C. Gillie, Fort William, Ont., \$1,537; R. G. Green, Prince Albert, Sask., \$1,448.50; N. B. Hall, Campbell River, B.C., \$2,400; H. B. Havey, Stewiacke, N.S., \$2,115.10; T. C. Holmes, Burns Lake, B.C., \$3,449; G. W. Houston, White River, Ont., \$1,186.35; A. H. Jeffrey, Nipigon, Ont., \$2,798.50; J. G. L. Johnson, Rossburn, Man., \$1,299.75; K. I. Johnson, Pine Falls, Man., \$2,250; J. W. Kettlewell, Portage la Prairie, Man., \$3,492.50; L. C. Kindree, Squamish, B.C., \$1,310; O. E. Kirby, Vancouver, \$3,765; J. H. Kope, Enderby, B.C., \$1,333; J. and H. Kratz, Fort Vermilion, Alta., \$3,300; A. J. Lalonde, Cornwall, Ont., \$2,291.74; P. Landry, Montreal, \$1,751; B. Laramée, Montreal, \$1,717; A. W. and R. G. Large, Prince Rupert, B.C., \$3,000; J. T. L'Euey, Maniwaki, Que., \$1,852; E. Lemieux, Quebec, \$1,403.50; W. C. Mackenzie, Edmonton, \$1,110; F. A. MacNeil, Winnipeg, \$1,219; A. H. H. Malcolm, Armstrong, Ont., \$1,525.07; J. E. Maltais, Montreal, \$2,325; R. Marcoux, Buétouche, N.B., \$1,112; J. McCammon, Red Lake, Ont., \$3,810.50; C. F. McCulloch, Lestock, Sask., \$2,270; J. F. McCullough, Sudbury, Ont., \$3,386; H. A. McLean, Ceepeece, B.C., \$1,604.75; J. Mellinger, Wetaskiwin, Alta., \$3,025; H. Meltzer, Edmonton, \$1,800; Menclay and Browne, Nanaimo, B.C., \$3,246; G. Michaud, Roberval, Que., \$1,826.85; Miller and Ross, Elk Point, Alta., \$2,447.50; A. W. Mooney, Vanderhoof, B.C., \$3,895; R. D. Morrison, Hope, B.C., \$1,342.50; P. Moss, Weyburn, Sask., \$3,085; I. E. Mottram, Southampton, Ont., \$2,235; C. S. Noble, Sutton West, Ont., \$1,020; J. Page, St. Benoit, Que., \$1,260; J. R. Pare, Duck Lake, Sask., \$2,015; G. Paulson, Lundar, Man., \$1,248; J. S. Petriw, Tofo, B.C., \$2,460; J. J. Pickup, Alert Bay, B.C., \$4,808.50; J. Pigeon, Blind River, Ont., \$1,733.50; F. H. Prouse, Smithers, B.C., \$1,000.60; P. E. Rees-Davies, Vancouver, \$4,330; R. L. Reeves, Eganville, Ont., \$1,200; J. R. Rehill, Kamsack, Sask., \$2,400; J. B. Reid, Sr., Truro, N.S., \$1,794; L. G. Reid, Pembroke, Ont., \$1,046; W. S. Reid, Selkirk, Man., \$1,336; W. H. Roberts, Sidney, B.C., \$1,500; O. Rostrup, Edmonton, \$3,256; V. J. Sadovsky, Hearst, Ont., \$1,234; E. M. Savage, Cold Lake, Alta., \$2,451; P. G. Shuman, Massey, Ont., \$1,425.92; G. E. Singer, Sandspit, B.C., \$1,738.06; O. L. Stanton and A. Bickford, Yellowknife, N.W.T., \$2,085; D. E. Starr, Vancouver, \$2,400; G. Steenson, Ashern, Man., \$1,377.50; W. C. Stewart, Whitehorse, Y.T., \$2,700; G. H. Stobie, Belleville, Ont., \$1,010; J. V. Tilley and J. A. Moore, Cochrane, Ont., \$1,610; E. Trottier, Amos, Que., \$1,419; F. G. Tucker, Swan Lake, Man., \$1,278.65; W. W. Wallingford and A. Gallinger, Beardmore, Ont., \$2,062; M. J. Wesolowski, Edmonton, \$1,761.50; White, Parmley and White, Penticton, B.C., \$1,800.25.

Hospitals receiving \$5,000 or over: All Saints, Akavik, N.W.T., \$101,862; Beck Memorial Sanatorium, London, Ont., \$28,597.32; Bella Coola General, Bella Coola, B.C., \$7,731.15; Berens River, Berens River, Man., \$6,222.25; Brandon General, Brandon, Man., \$7,150.75; Brant Sanatorium, Brantford, Ont., \$9,780.57; Central Tuberculosis Clinic, Winnipeg, \$9,423; Colchester County, Truro, N.S., \$7,455.05; Essex County Sanatorium, Windsor, Ont., \$27,859.49; Farrands, Fort Rae, N.W.T., \$58,966; Fort Qu'Appelle Sanatorium, Fort Qu'Appelle, Sask., \$66,258; Fort Smith General, Fort Smith, N.W.T., \$54,060.50; Fort William Sanatorium, Fort William, Ont., \$182,760.60; Freeport Sanatorium, Kitchener, Ont., \$11,786.50; Glace Bay General, Glace Bay, N.S., \$10,570.94; Grenfell Labrador Medical Mission, Ottawa, \$66,468; Grey Nun's, Regina, \$6,992.61; Holy Family, Prince Albert, Sask., \$31,632.64; Hotel Dieu, Amos, Que., \$6,869; Hotel Dieu, Campbellton, N.B., \$6,557.70; Hotel Dieu, Chatham, N.B., \$7,467.56; Hotel Dieu, Cornwall, Ont., \$6,262; Hotel Dieu, Quebec, \$12,668.27; Immaculate Conception, Akavik, N.W.T., \$65,349.50; I.O.D.E. Hospital for Convalescent Children, Toronto, \$12,242; Jordan Memorial Sanatorium, The Glades, N.B., \$13,900.49; Kamsack Union, Kamsack, Sask., \$14,108.04; Lady Minto, Chapleau, Ont., \$10,129.60; Lady Minto, Cochrane, Ont., \$5,346; R. W. Large Memorial, Bella Bella, B.C., \$16,935.73; L'Assomption, Moosonee, Ont., \$40,088; La Verendrye, Fort Frances, Ont., \$7,985.15; Manitoba Sanatorium Board: Brandon Sanatorium, Brandon, Man., \$384,263.55; Clearwater Lake Indian, The Pas, Man., \$186,040.75; Dynevor Indian, Selkirk, Man., \$87,499.75; Manitoba Sanatorium, Ninette, Man., \$10,680.25; McKellar General, Fort William, Ont., \$5,275; Moncton Tuberculosis Hospital, Moncton, N.B., \$11,133.92; Mountain Sanatorium, Hamilton, Ont., \$93,605.68; Muskoka Sanatorium, Gravenhurst, Ont., \$63,414.66; Province of Newfoundland, St. John's, \$5,789.70; Nova Scotia Sanatorium, Kentville, N.S., \$12,550.75; Paradise Hill Union, Paradise Hill, Sask., \$5,735.60; Point Edward, Sydney, N.S., \$7,289.96; Portage la Prairie General, Portage la Prairie, Man., \$8,791.47; Prince Albert Sanatorium, Prince Albert, Sask., \$214,393.80; Providence, High Prairie, Alta., \$14,412.30; Provincial Mental: Nova Scotia, \$8,789.90; Quebec, \$14,374.33; Ontario, \$33,314.36; Manitoba, \$18,289.70; Saskatchewan, \$20,591.93; Alberta, \$12,425.25; British Columbia, \$65,068.35; Provincial Sanatorium, Charlottetown, P.E.I., \$7,668.73; Queen Alexandra Solarium, Cobble Hill, B.C., \$6,587.36; Roseway, Shelburne, N.S., \$5,373; Sacred Heart, Caughnawaga, Que., \$33,087; St. Anthony's, The Pas, Man., \$30,553.25; St. Boniface Hospital, St. Boniface, Man., \$40,720.40; St. Boniface Sanatorium, St. Vital, Man., \$68,611.50; St. Gabriel's, Fort McMurray, Alta., \$6,785.25; St. George's Sanatorium, Mont Joli, Que., \$62,599.98; St. Jean Eudes, Havre St. Pierre, Que., \$13,750.90; St. Joseph's

- Blind River, Ont., \$9,720; St. Joseph's, Fort Resolution, N.W.T., \$125,356; St. Joseph's, Ile a la Crosse, Sask., \$6,896; St. Joseph's, Kenora, Ont., \$25,945.50; St. Joseph's, La Tuque, Que., \$43,034.55; St. Joseph's, Lestock, Sask., \$12,910.66; St. Joseph's General, Little Current, Ont., \$7,080; St. Joseph's, Parry Sound, Ont., \$7,321; St. Joseph's General, Port Arthur, Ont., \$24,144.50; St. Joseph, St. Basile de Madawaska, N.B., \$12,745.93; St. Joseph's, Sarnia, Ont., \$5,230; St. Laurent Sanatorium, Hull, Que., \$19,459.47; St. Luke's Anglican, Pangnirtung, N.W.T., \$17,935.75; St. Margaret's, Fort Simpson, N.W.T., \$66,111; St. Mary's, Dawson, Y.T., \$7,573.73; St. Mary's on the Lake Sanatorium, Haileybury, Ont., \$15,275; St. Michael's, Broadview, Sask., \$19,334.88; St. Michael Sanatorium, Roberval, Que., \$43,459.05; St. Theresa, Fort George, Que., \$6,559; St. Theresa, Fort Vermilion, Alta., \$35,643.50; St. Therese, Chesterfield Inlet, N.W.T., \$33,645.50; St. Therese, St. Paul, Alta., \$11,847; Saskatoon Sanatorium, Saskatoon, Sask., \$12,641.80; Sault Ste. Marie General, Sault Ste. Marie, Ont., \$6,840; Sick Children's, Toronto, \$8,011.27; Sudbury General, Sudbury, Ont., \$6,232.50; Toronto Hospital for the Treatment of Tuberculosis, Weston, Ont., \$72,559.18; Victoria Hospital, London, Ont., \$31,209; Wetaskiwin Community, Wetaskiwin, Alta., \$6,729; Whitehorse General, Whitehorse, Y.T., \$26,970.67; Winnipeg General, Winnipeg, \$9,849.25; Yellowknife Red Cross, Yellowknife, N.W.T., \$12,507.92.
- C Travelling Expenses—Staff.**—Expenditures included air travel, \$44,850.14 and removal expenses, \$14,256.09.
- D Hospital, Medical and Other Materials and Supplies.**—Included expenditures for medical and hospital supplies, \$621,966.80; fuel, \$195,071.49; provisions, \$993,176.72; clothing, bedding and dry goods replacements, \$120,614.89.
- E Repairs and Upkeep of Buildings and Works.**—Major repairs included the following: Baffin Health Centres, \$2,004.15; Charles Camsell Indian Hospital, Edmonton, \$13,716.43; Coqualeetza Indian Hospital, Sardis, B.C., \$7,323.02; Fisher River Indian Hospital, \$1,567.55; Fort William Reserve Hospital, \$5,576.58; Gypsumville Nursing Station, \$1,696.90; Lady Willingdon Indian Hospital, Ohsweken, Ont., \$2,056.67; Manitoulin Island Indian Hospital, Manitowaning, Ont., \$2,954.37; Miller Bay Indian Hospital, Prince Rupert, B.C., \$7,923.17; Moose Factory Indian Hospital, \$11,670.60; North Battleford Indian Hospital, \$2,954.37; Peigan Indian Hospital, Brocket, Alta., \$1,833.09; Prince Rupert Indian Health Centre, \$1,892.13; Saddle Lake Nursing Station, St. Paul, Alta., \$1,471.90; Sioux Lookout Indian Hospital, \$3,224.28; Trout Lake Nursing Station, \$2,353.80.
- F Transportation of Patients, etc.**—The cost of transportation of Indians to and from hospitals amounted to \$296,869.25, of which \$151,324 was for air travel.
- G Laundry and Other Sundry Items.**—The cost of laundry services amounted to \$79,942.29.

Vote 271 Indians and Eskimos Health Services—Construction or Acquisition of Buildings, Work, Land and New Equipment

	Estimates	Allotments	Expenditures
A Acquisition and Construction of Buildings and Works (13)	1,359,000 00		
<i>Nova Scotia</i>			
Shubenacadie—To complete health centre		5,000 00	3,295 18
Total expenditures on this project were \$10,149.85.			
Contract (1950-51): Joseph S. Surette, \$9,700; payments, including final payment, \$2,927.50.			
<i>Quebec</i>			
Rupert's House—Health Centre		1,705 00	1,677 25
Seven Islands—Health Centre		16,500 00	13,430 24
Total expenditures on this project were \$15,112.76.			
Contract (1950-51): Lucien Tremblay, \$13,925; payments, including final payment, \$12,364.62.			
<i>Ontario</i>			
Christian Island—Health Centre		7,000 00	6,911 04
Highgate—Dispensary		1,000 00	
Lansdowne House—Health Centre		9,000 00	8,998 73
Manitowaning—Nurses' residence		5,000 00	3,566 13
Total expenditures on this project were \$16,705.74.			
Contract (1950-51): Wm. J. Ferguson and Oliver Bond, \$15,016.67; payments, including final payment, \$3,566.13.			

PUBLIC ACCOUNTS, 1951-52: PART II

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>Ontario—Concluded</i>			
Moose Factory—Moose Factory Indian Hospital			
Staff quarters		100,000 00	47,694 48
Contract: Hill-Clark-Francis, Ltd., \$111,259; payments, \$47,528.05.			
Warehouse		13,000 00	2,973 14
Double residence		8,000 00	1,949 43
Moosonee—Coal shed		100 00	100 00
Pikangikum—Health Centre		16,000 00	13,755 74
Sioux Lookout—Sioux Lookout Indian Hospital			
Pumphouse		15,500 00	9,264 96
Purchase of residence		8,700 00	8,500 00
<i>Manitoba</i>			
Hodgson—Fisher River Indian Hospital—			
Medical Officers' residence		25,000 00	25,000 00
Sewage system		13,900 00	12,560 41
Contract (on above two projects): Bolton Construction Co., Ltd., \$36,755; payments, \$36,250.20.			
Little Playgreen Lake—Norway House, construction of Indian Hospital		407,995 00	391,004 18
Expenditures on this project to date were \$440,270.90.			
Contract (1950-51): Wyatt Construction Co., Ltd., \$606,061; payments, \$379,577.03; to date, \$403,577.03.			
Architects' fees: Moody & Moore, \$9,609.21; to date, \$34,782.16.			
<i>Saskatchewan</i>			
Fort Qu'Appelle—Addition to hospital		91,300 00	23,208 27
Expenditures on this project to date were \$301,525.13.			
Contract (1950-51): Harvey Lunam Construction Co., \$333,821.92; payments, \$20,921.43; to date, \$296,062.78.			
North Battleford—purchase of building		2,000 00	1,800 00
<i>Alberta</i>			
Cardston—Blood, Nurses' residence		45,000 00	21 48
Edmonton—Charles Camsell Hospital—			
Repairs to staff quarters		70,000 00	15,475 90
Contract: A. J. Barrie, \$29,487; payments, \$15,364.58.			
Installation of heating boiler		300 00	300 00
Total expenditures on this project were \$46,626.25.			
Contract (1949-50): E. Leonard & Sons, Ltd., \$46,618; final payment, \$300.			
Central heating plant		29,000 00	24,622 90
Total expenditures on this project were \$124,054.20.			
Contract (1949-50): Poole Construction Co., Ltd., \$122,946.96; payments, including final payment, \$24,622.90.			
Fort Chipewyan—Acquisition of building site		200 00	200 00
Hobbema—			
Nurses' residence		30,000 00	1,642 07
To complete Indian Hospital		38,000 00	30,849 40
Total expenditures on this project were \$83,347.11.			
Contract (1950-51): Yukon Construction Co., Ltd., \$81,513.32; payments, including final payment, \$30,445.25.			

British Columbia

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Ahousaht—Dispensary		2,500 00	2,500 00
Hazelton—Office and dispensary		5,000 00	4,693 67
Miller Bay Hospital—			
Repairs to roads		3,000 00	2,638 15
Recreation hall		1,000 00	769 45
Total expenditures on this project were \$28,601.01.			
Contract (1950-51) awarded through the Department: Mitchell & Currie, Ltd., \$25,718; payments, including final payment, \$769.45.			
Replacement of foundations		27,000 00	20,359 04
Contract: Northwest Construction, Ltd., \$23,189; payments, \$20,359.04.			
Nanaimo Indian Hospital—Laundry building		40,000 00	19,643 86
Contract: A. & B. Construction Co., Ltd., \$33,600; payments, \$18,128.34.			
Prince Rupert—Purchase of residence		13,000 00	12,768 26
Sardis—Coqualeetza Indian Hospital			
Restoration of damage to hospital, laundry and boiler room		158,300 00	8,961 70
Contract: E. H. Shockley & Son, Ltd., \$123,136; payments, \$8,043.21.			
Total Acquisition and Construction, etc. ...	1,359,000 00	1,209,000 00	721,135 06
B Acquisition of Equipment	(16) 250,000 00	400,000 00	333,594 22
	<u>1,609,000 00</u>	<u>1,609,000 00</u>	<u>1,054,729 28</u>

A Contracts were awarded through the Department of Public Works unless otherwise indicated.

B Included the purchase of hospital equipment, \$262,877.46; light, heat, power and water equipment, \$21,474.30; motor cars and trucks, \$44,252.55.

Vote 272 Indians and Eskimos Health Services—Grant to Squamish (B.C.)

Hospital which cares for Indians and Eskimos		30,000 00
Expenditures	(20)	\$ 30,000 00

Vote 273 Special Technical Services—Nutrition

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1) 76,119 00	76,119 00	72,679 45
Doctors' Fees and Other Professional Services	(4) 500 00	500 00	388 50
Travelling Expenses—Staff	(5) 9,000 00	9,000 00	7,416 01
Freight, Express and Cartage	(6) 1,000 00	1,000 00	978 88
Postage	(7) 25 00	25 00	24 94
Telephones and Telegrams	(8) 75 00	75 00	22 46
Printing of Educational, Informational and Other Publications	(9) 37,750 00	37,750 00	25,118 67
Educational and Informational Material Other than Publications	(10) 11,000 00	11,000 00	4,036 68
Office Stationery, Supplies and Equipment	(11) 3,000 00	2,900 00	749 84
Materials and Supplies	(12) 1,750 00	1,750 00	1,131 17
Acquisition of Laboratory Equipment	(16) 500 00	500 00	219 40
Repairs and Upkeep of Laboratory Equipment	(17) 50 00	50 00	7 00
Travelling Expenses—Council Members and Others	(22) 3,000 00	3,000 00	2,935 49
Sundries	(22) 300 00	400 00	327 55
	<u>\$ 144,069 00</u>	<u>\$ 144,069 00</u>	<u>\$ 116,036 04</u>

This vote was provided for the cost of (a) surveys relating to nutritional matters; (b) the compilation and distribution of related educational material; and (c) advice to industries, the public, and Provincial authorities.

Vote 274 Special Technical Services—Child and Maternal Health

		Estimates	Allotments	Expenditures
Salaries	(1)	28,908 00	28,908 00	27,496 44
Travelling Expenses—Staff	(5)	5,000 00	6,500 00	5,316 28
Freight, Express and Cartage	(6)	2,000 00	2,000 00	1,057 75
Telephones and Telegrams	(8)	50 00	50 00	14 77
Printing of Educational and Informational Publications ..	(9)	48,500 00	48,500 00	42,716 07
Filmstrip	(10)	2,500 00	900 00	
Office Stationery, Supplies and Equipment	(11)	300 00	400 00	327 39
Sundries	(22)	50 00	50 00	44 64
		<u>\$ 87,308 00</u>	<u>\$ 87,308 00</u>	<u>\$ 76,973 34</u>

This vote was provided for the costs of surveys and studies of conditions in Canada and elsewhere, with respect to child and maternal mortality and morbidity. Activities are mainly educational, and include the distribution of literature and films; broadcasts and lectures to public health, medical, nursing and voluntary agencies, as well as consultations with Provincial health authorities and medical associations with a view to co-ordinating and stimulating efforts in this field.

Vote 275 Special Technical Services—Venereal Disease Control

		Estimates	Allotments	Expenditures
Salaries	(1)	24,793 00	24,793 00	21,545 55
Travelling Expenses—Staff	(5)	2,000 00	2,000 00	1,046 90
Freight, Express and Cartage	(6)	175 00	335 00	331 18
Telephones and Telegrams	(8)	150 00	150 00	17 68
Printing of Educational and Informational Publications ..	(9)	3,000 00	3,250 00	3,245 80
Educational and Informational Material other than Publications	(10)	1,000 00	750 00	
Office Stationery, Supplies and Equipment	(11)	1,000 00	840 00	460 37
Sundries	(22)	100 00	100 00	40 77
		<u>\$ 32,218 00</u>	<u>\$ 32,218 00</u>	<u>\$ 26,688 25</u>

This vote was provided to cover the cost of providing leadership in reducing the menace of venereal infection in Canada through consultations with Provincial health authorities in establishing control measures, compilation and analysis of statistical data and distribution of educational material.

Vote 276 Special Technical Services—Dental Health

		Estimates	Allotments	Expenditures
Salaries	(1)	21,414 00	21,414 00	20,344 70
Periodontist's Fees	(4)	1,500 00	1,500 00	974 00
Travelling Expenses—Staff	(5)	5,500 00	5,500 00	4,799 06
Freight, Express and Cartage	(6)	400 00	425 00	402 00
Telephones and Telegrams	(8)	100 00	100 00	32 36
Printing of Educational and Informational Publications	(9)	7,000 00	6,600 00	5,106 55
Educational and Informational Material other than Publications	(10)	5,000 00	5,400 00	5,286 03
Office Stationery, Supplies and Equipment	(11)	900 00	900 00	528 71
Materials and Supplies	(12)	500 00	475 00	409 70
Acquisition of Dental Equipment	(16)	800 00	800 00	761 12
Sundries	(22)	300 00	300 00	153 81
		<u>\$ 43,414 00</u>	<u>\$ 43,414 00</u>	<u>\$ 38,798 04</u>

This vote was provided for the expenses incurred in public health education, research, appraisal and general correlation of activities in the field of dental health.

Vote 277 Special Technical Services—Hospital Design and Consulting Service

	Estimates	Allotments	Expenditures
Salaries (1)	18,936 00	18,936 00	17,559 93
Professional and Special Services (4)	500 00	400 00	
Travelling Expenses—Staff (5)	3,000 00	3,000 00	1,251 40
Freight, Express and Cartage (6)	25 00	25 00	2 53
Telephones and Telegrams (8)	225 00	225 00	217 03
Printing of Educational and Informational Publications ... (9)	1,000 00	1,000 00	
Office Stationery, Supplies and Equipment (11)	450 00	550 00	446 10
Materials and Supplies (12)	100 00	100 00	63 54
Sundries (22)	50 00	50 00	35 22
	<u>\$ 24,286 00</u>	<u>\$ 24,286 00</u>	<u>\$ 19,575 75</u>

This vote was provided for the cost of collecting, tabulating and making available to the provinces up-to-date information regarding the planning of hospitals and other health institutions.

Vote 278 Special Technical Services—Mental Health

	Estimates	Allotments	Expenditures
Salaries (1)	15,120 00	15,120 00	15,120 00
Allotted from Vote 131, Salaries, etc. (1)	6,570 00	6,570 00	3,217 92
	<u>21,690 00</u>	<u>21,690 00</u>	<u>18,337 92</u>
Professional and Special Services (4)	2,000 00	295 00	295 00
Travelling Expenses—Staff (5)	2,500 00	3,430 00	3,392 60
Freight, Express and Cartage (6)	500 00	500 00	485 75
Telephones and Telegrams (8)	390 00	390 00	359 60
Printing of Educational and Informational Publications ... (9)	17,400 00	17,400 00	17,392 00
Educational and Informational Material other than Publications (10)	9,500 00	11,145 00	10,884 74
Office Stationery, Supplies and Equipment (11)	1,000 00	1,100 00	1,095 59
Travelling Expenses—Advisory Board Members and others .(22)	2,000 00	1,135 00	1,134 20
Sundries (22)	200 00	95 00	87 34
	<u>\$ 57,180 00</u>	<u>\$ 57,180 00</u>	<u>\$ 53,464 74</u>

This vote was provided for the cost of planning adequate control measures in the field of mental health in co-operation with the provinces, and of assisting in the provision of professional information, statistics and educational material for this purpose.

Revenues arising from services provided through the above expenditures amounted to \$1,045.21 from the sale of publications.

Vote 279 Special Technical Services—Blindness Control

	Estimates	Allotments	Expenditures
Salaries (1)	16,728 00	17,328 00	17,257 92
Blind Pensioners Treatment Scheme (4)	6,000 00	9,400 00	9,163 52
Travelling Expenses—Staff (5)	1,500 00	1,500 00	1,062 08
Freight, Express and Cartage (6)	50 00	75 00	56 64
Telephones and Telegrams (8)	50 00	75 00	66 13
Printing of Educational and Informational Publications ... (9)	7,000 00	500 00	456 50
Educational and Informational Material other than Publications (10)	600 00	3,000 00	3,000 00
Office Stationery, Supplies and Equipment (11)	200 00	250 00	206 61
Sundries (22)	200 00	200 00	166 32
	<u>\$ 32,328 00</u>	<u>\$ 32,328 00</u>	<u>\$ 31,435 72</u>

This vote was provided for the cost of the preparation and distribution of educational material on the prevention of blindness, professional assistance in treatment tests, and the examination of applicants for pensions on the grounds of blindness.

Vote 280 Special Technical Services—Civil Aviation Medicine

		Estimates	Allotments	Expenditures
	Temporary Assistance	(1) 13,687 00	13,687 00	13,352 99
A	Professional and Special Services	(4) 4,800 00	4,800 00	3,170 00
	Travelling Expenses—Staff	(5) 5,000 00	5,000 00	2,421 71
	Telephones and Telegrams	(8) 400 00	475 00	434 24
	Printing of Educational, Informational and other Publications	(9) 1,500 00	1,500 00	
	Educational and Informational Material other than Publications	(10) 1,500 00	1,500 00	
	Office Stationery, Supplies and Equipment	(11) 900 00	900 00	377 86
	Acquisition of Medical Equipment	(16) 1,150 00	1,075 00	680 66
	Repairs and Upkeep of Medical Equipment	(17) 50 00	50 00	
	Sundries	(22) 100 00	100 00	82 61
		<u>\$ 29,087 00</u>	<u>\$ 29,087 00</u>	<u>\$ 20,520 07</u>

This vote was provided for the cost of (a) providing medical advice to the Civil Aviation Branch of the Department of Transport; (b) training civil aviation medical examiners; and (c) advising private aviation organizations such as air ambulance services, flying clubs and training schools, on medical problems arising in their operations.

A Payments included an honorarium of \$1,000 under authority of P.C. 84/1322, March 16, 1951 to F. A. Mathewson, Winnipeg, a technical consultant in the field of cardiology; and medical fees of \$640 to T. L. Cashman, Ottawa.

Vote 281 Health Insurance Studies and Administration of General Health Grants

		Estimates	Allotments	Expenditures
	Salaries	(1) 59,734 00	59,734 00	54,497 87
	Professional and Special Services	(4) 500 00	500 00	
	Travelling Expenses—Staff	(5) 6,500 00	8,000 00	7,193 87
	Freight, Express and Cartage	(6) 75 00	75 00	36 69
	Postage	(7) 50 00	50 00	1 00
	Telephones and Telegrams	(8) 1,000 00	1,000 00	786 62
	Office Stationery, Supplies and Equipment	(11) 4,000 00	2,500 00	2,265 04
	Travelling Expenses—Other than Staff	(22) 500 00	500 00	
	Sundries	(22) 50 00	50 00	20 82
		<u>\$ 72,409 00</u>	<u>\$ 72,409 00</u>	<u>\$ 64,801 91</u>

This vote was provided for the cost of (a) planning health insurance legislation; (b) administrative functions in connection with the operation of the General Health Grants; and (c) co-operating in drafting programs to be undertaken by the provinces, including a study and analysis of existing national health insurance schemes of other countries.

General Health Grants

Vote 282 To authorize and provide for General Health Grants to the Provinces upon the terms and in the amounts detailed in the Estimates and in accordance with regulations prescribed by the Governor in Council including authority, notwithstanding Section 29 of the Consolidated Revenue and Audit Act, to make commitments for the current year not to exceed a total amount of \$35,302,238

	Estimates	Expenditures
Assistance to the Provinces within the fields and under the terms set out hereunder:		
A Health Survey Grant to assist in surveying present health services and facilities, including hospitals, and studying ways and means of improving and extending the same—Revote in the total amount of \$113,638 to continue the scheme of allocation of grant under Vote 797, Supplementary Estimates for the fiscal year ending March 31, 1949, and of Vote 694 of the Supplementary Estimates (Newfoundland) for the fiscal year ending March 31, 1950;		

	Estimates	Expenditures
B Hospital Construction Grant to assist in the provision of adequate accommodation for hospital and health services, to be distributed on the basis of \$1,000 per bed for active treatment beds or bed equivalents in the case of health facilities: \$1,500 per bed for chronic and convalescent beds; \$500 per bed for living quarters for nurses; Provinces to match or exceed Dominion contribution which shall in no case exceed one-third of the actual total cost;		
C General Public Health Grant to assist in extending and improving health services;		
D Tuberculosis Control Grant to assist in an extended program for the prevention and treatment of tuberculosis, including rehabilitation and free treatment;		
E Mental Health Grant to assist in an extended program for the prevention and treatment of mental illness, including rehabilitation and free treatment;		
F Venereal Disease Control Grant to assist in a program for the prevention and treatment of venereal disease, including rehabilitation, with the program therefore to be approved and the cost thereof divided equally between the Dominion and the Province;		
G Crippled Children Grant to assist in an extended program for the prevention and treatment of crippling conditions in children, including rehabilitation and training;		
H Professional Training Grant to assist in an extended program for the training of health and hospital personnel;		
I Cancer Control Grant to assist in a program for the detection and treatment of cancer, including rehabilitation, with such program to be approved and the cost thereof divided equally between the Dominion and the Province;		
J Public Health Research Grant to assist in stimulating and developing Public Health Research;		
And to be allocated to the Provinces as follows:		
General		
Public Health Research Grant (not allocated to Provinces).....	410,700 00	313,546 57
Newfoundland		
Health Survey Grant (Revote).....	6,894 00	6,894 00
Hospital Construction Grant.....	342,743 00	148,083 50
Other Health Grants.....	684,262 00	580,831 03
Prince Edward Island		
Health Survey Grant (Revote).....	656 00	656 00
Hospital Construction Grant.....	92,685 00	55,535 29
Other Health Grants.....	208,584 00	179,215 87
Nova Scotia		
Health Survey Grant (Revote).....	3,000 00	3,000 00
Hospital Construction Grant.....	635,281 00	351,101 40
Other Health Grants.....	1,063,758 00	742,538 16
New Brunswick		
Health Survey Grant (Revote).....	3,000 00	1,454 09
Hospital Construction Grant.....	503,977 00	276,878 62
Other Health Grants.....	861,819 00	808,123 90
Quebec		
Health Survey Grant (Revote).....	40,828 00	39,902 29
Hospital Construction Grant.....	3,838,720 00	2,050,490 79
Other Health Grants.....	6,325,462 00	5,154,524 42
Ontario		
Health Survey Grant (Revote).....	29,006 00	16,119 19
Hospital Construction Grant.....	4,356,214 00	3,788,924 36
Other Health Grants.....	6,541,862 00	3,079,714 52

	<u>Estimates</u>	<u>Expenditures</u>
Manitoba		
Health Survey Grant (Revote).....	5,660 00	5,338 24
Hospital Construction Grant.....	767,551 00	407,815 72
Other Health Grants.....	1,250,299 00	710,895 37
Saskatchewan		
Health Survey Grant (Revote).....	550 00	550 00
Hospital Construction Grant.....	843,823 00	297,294 74
Other Health Grants.....	1,331,612 00	1,221,986 48
Alberta		
Hospital Construction Grant.....	864,098 00	711,638 63
Other Health Grants.....	1,374,883 00	895,262 68
British Columbia		
Health Survey Grant (Revote).....	24,044 00	
Hospital Construction Grant.....	1,098,708 00	1,078,708 00
Other Health Grants.....	1,791,559 00	1,395,473 31
Total Health Grants Program.....	35,302,238 00	24,322,497 17
Less—Estimated amount required for commitments nominally to fall due during the fiscal year, in accordance with the Health Grants Program detailed above, but not required for actual expenditure during that year	10,302,238 00	
Total General Health Grants—Estimated Actual Expenditure.... (30)	\$ 25,000,000 00	\$ 24,322,497 17

On the following pages will be found tabular statements showing (a) payment of General Health Grants to Provinces in the current fiscal year, and (b) the net cumulative payments from the inception of the policy.

STATEMENT OF PAYMENT OF GENERAL

Grant	New- foundland	Nova Scotia	Prince Edward Island	New Brunswick	Quebec
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
A Health Survey	6,894 00 <i>6,894 00</i>	3,000 00 <i>3,000 00</i>	656 00 <i>656 00</i>	1,454 09 <i>3,000 00</i>	39,902 29 <i>40,828 00</i>
B Hospital Construction.....	148,083 50 <i>342,743 00</i>	351,101 40 <i>635,281 00</i>	55,535 29 <i>92,685 00</i>	276,878 62 <i>503,977 00</i>	2,050,490 79 <i>3,838,720 00</i>
C General Public Health.....	191,086 39 <i>215,500 00</i>	270,948 14 <i>329,000 00</i>	77,069 15 <i>92,820 00</i>	224,858 42 <i>234,000 00</i>	813,776 87 <i>1,524,705 93</i>
D Tuberculosis Control.....	196,766 62 <i>229,766 00</i>	221,344 21 <i>225,118 00</i>	49,136 52 <i>49,339 00</i>	273,868 00 <i>273,868 00</i>	1,804,565 70 <i>1,892,777 07</i>
E Mental Health.....	105,775 07 <i>137,016 00</i>	135,589 96 <i>258,573 00</i>	31,762 43 <i>35,077 00</i>	143,862 22 <i>155,297 00</i>	1,247,977 47 <i>1,436,378 00</i>
F Venereal Disease Control.....	16,234 00 <i>16,234 00</i>	26,676 00 <i>26,676 00</i>	3,614 58 <i>4,778 00</i>	20,029 11 <i>21,989 00</i>	124,976 61 <i>141,021 00</i>
G Crippled Children.....	5,320 22 <i>8,234 00</i>	19,276 48 <i>26,676 00</i>	3,293 81 <i>3,308 00</i>	36,975 72 <i>36,989 00</i>	71,249 15 <i>141,021 00</i>
H Professional Training.....	23,903 04 <i>25,234 00</i>	23,538 32 <i>26,676 00</i>	5,033 20 <i>7,308 00</i>	32,665 53 <i>33,989 00</i>	140,575 00 <i>156,046 00</i>
I Cancer Control.....	41,745 69 <i>52,278 00</i>	45,165 05 <i>171,039 00</i>	9,306 18 <i>15,954 00</i>	75,864 90 <i>105,687 00</i>	951,403 62 <i>1,033,513 00</i>
J Public Health Research.....		7,516 10		5,832 42	71,022 33
	735,808 53 <i>1,033,899 00</i>	1,104,155 66 <i>1,702,039 00</i>	235,407 16 <i>301,925 00</i>	1,092,289 03 <i>1,368,796 00</i>	7,315,939 83 <i>10,205,010 00</i>

NOTE.—Amounts in italics represent the maximum amounts available to each province. In the case of Public Health Research, no allocation was made by provinces.

HEALTH GRANTS TO PROVINCES (VOTE 282)

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Unallocated	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
16,119 19 29,006 00	5,338 24 5,660 00	550 00 550 00	..... .....	..... 24,044 00	..... .....	73,913 81 113,638 00
3,788,924 36 4,356,214 00	407,815 72 767,551 00	297,294 74 843,823 00	711,638 63 864,098 00	1,078,708 00 1,098,708 00	..... .....	9,166,471 05 13,343,800 00
676,655 64 2,156,000 00	255,141 17 397,500 00	385,529 19 472,000 00	176,680 61 447,500 00	532,907 42 645,953 00	..... .....	3,604,653 00 6,514,978 93
654,546 63 1,007,900 00	149,599 47 244,752 00	194,819 00 194,819 00	220,000 77 247,505 00	280,886 44 368,135 00	..... .....	4,045,533 36 4,733,979 07
1,075,706 94 1,626,644 00	145,917 33 307,205 00	319,622 07 335,247 00	170,520 91 342,702 00	347,668 62 428,961 00	..... .....	3,724,403 02 5,063,100 00
146,068 07 159,493 00	31,397 00 31,397 00	33,132 38 34,120 00	34,844 00 34,844 00	43,218 00 43,218 00	..... .....	480,189 75 513,770 00
116,967 66 159,493 00	21,698 28 31,397 00	32,803 36 34,120 00	28,056 08 34,844 00	14,678 51 43,218 00	..... .....	350,319 27 519,300 00
166,989 20 259,493 00	28,280 70 31,397 00	28,894 48 34,120 00	33,218 76 34,844 00	38,277 43 55,596 00	..... .....	521,375 66 664,703 00
242,780 38 1,172,839 00	78,861 42 206,651 00	227,186 00 227,186 00	231,941 55 232,644 00	137,836 89 206,478 00	..... .....	2,042,091 68 3,424,269 00
183,502 05	10,285 42	18,925 07	9,246 02	7,217 16 .....	..... 410,700 00	313,546 57 410,700 00
7,068,260 12 10,927,082 00	1,134,334 75 2,023,510 00	1,538,756 29 2,175,985 00	1,616 147 33 2,238,981 00	2,481,398 47 2,914,311 00	..... 410,700 00	24,322,497 17 35,302,238 00

STATEMENT OF PAYMENT OF GENERAL HEALTH GRANTS TO

Grant	New- foundland	Nova Scotia	Prince Edward Island	New Brunswick	Quebec
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
A Health Survey.....	19,139 50	28,142 25	12,913 56	27,454 00	147,771 44
B Hospital Construction.....	623,101 81	902,935 95	195,725 24	398,728 19	7,819,796 29
C General Public Health.....	419,977 92	705,930 52	164,911 66	624,189 16	2,001,221 41
D Tuberculosis Control.....	494,946 06	780,569 31	165,252 97	626,886 99	4,771,340 26
E Mental Health.....	253,440 70	363,773 80	96,876 53	352,797 91	2,770,144 70
F Venereal Disease Control.....	48,433 00	80,277 95	16,794 93	64,005 67	390,007 84
G Crippled Children.....	15,988 95	40,110 70	16,484 40	101,228 59	136,707 76
H Professional Training.....	49,220 40	76,327 43	25,263 13	96,459 56	445,061 07
I Cancer Control.....	141,469 46	210,435 72	32,553 28	310,394 32	1,971,791 83
J Public Health Research.....	.....	19,305 07	.....	19,099 85	119,929 00
	2,065,717 80	3,207,808 70	726,775 70	2,621,244 24	20,573,771 60

Expenditures: 1948-49..... 7,528,358 25
 1949-50..... 15,716,261 44
 1950-51..... 18,874,786 18
 1951-52..... 24,322,497 17

\$66,441,903 04

PROVINCES FROM INCEPTION OF POLICY TO CLOSE OF CURRENT FISCAL YEAR

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
129,924 70	29,051 66	40,352 79	39,089 36	27,335 56	501,174 82
8,285,543 94	1,471,183 16	1,075,536 73	1,941,795 54	2,319,662 55	25,034,009 40
1,782,828 24	616,809 68	983,483 32	546,659 85	1,478,447 47	9,324,459 23
2,406,878 58	427,564 45	711,024 35	676,101 47	1,040,650 77	12,101,215 21
2,123,776 83	322,811 45	817,702 77	469,407 42	962,977 37	8,533,709 48
483,949 32	100,202 63	96,549 03	115,721 22	148,083 32	1,544,024 91
260,208 13	69,013 36	103,380 39	47,845 69	88,839 80	879,807 77
443,251 39	92,916 55	103,340 65	104,805 52	134,705 37	1,571,351 07
680,705 09	214,944 70	923,006 00	820,837 94	384,770 43	5,690,908 77
441,032 60	26,702 75	50,861 36	28,725 23	21,201 25	726,857 11
17,038,098 82	3,371,200 39	4,905,237 39	4,790,989 24	6,006,673 89	65,907,517 77

Gross Expenditure..... 66,441,903 04

Less: Refunds which were credited to Revenue—

Refunds of Previous Years' Expenditure

1949-50..... 121,023 11

1950-51..... 229,258 69

1951-52..... 184,103 47

534,385 27

\$65,907,517 77

These grants were established in 1948-49 as an essential step in the development of adequate health services for the people of Canada, and payments in the current fiscal year were made under the General Health Grants regulations authorized by P.C. 2518, May 22, 1951. They are available under terms and conditions approved by the Governor in Council and payment is made upon certification of the Minister that the Province has agreed thereto. General conditions which apply to all grants provide that the Province shall undertake to (a) expend solely for the development of the relevant program or project moneys received out of its share of the grant; (b) furnish reports and statements of expenditure to the Minister from time to time, or, in some cases, quarterly; (c) refund unexpended moneys on completion of any program or project; and (d) maintain adequate records and accounts. The payment of grants is based on claims for expenditure submitted by Provincial Governments. In some instances, the Provinces nominate Universities, Institutions or other organizations to act as their agents for completion of projects. Expenditures made by the Provinces to such agencies are based on a budget subject to a final detailed statement of expenditures and subsequent audit and adjustment where necessary. Specific conditions pertaining to the individual grants are given below.

A Health Survey Grant. The conditions of this grant provide that the Province shall (a) establish or designate an agency or division responsible for making a survey of existing health, hospital and related facilities and services; (b) provide an outline of the procedure proposed for conducting the survey; and (c) undertake to furnish a report on the survey with a plan for the improvement, extension and establishment of such facilities and services.

The amounts, by provinces, of the approved projects and the expenditures thereon by the Federal Government (shown in parentheses) follow: Newfoundland, \$6,894 (\$6,894); Nova Scotia, \$3,000 (\$3,000); Prince Edward Island, \$2,238.32 (\$656); New Brunswick, \$1,454.09 (\$1,454.09); Quebec, \$10,140.34 (\$39,902.29); Ontario, \$32,020 (\$16,119.19); Manitoba, \$5,660 (\$5,338.24); Saskatchewan, \$550 (\$550); Alberta, \$3,502.64; total, \$95,459.39 (\$73,913.81).

B Hospital Construction Grant. The conditions of this grant provide that the Province shall (a) furnish a comprehensive statement covering construction of hospitals and nursing units within the Province; (b) furnish a plan for hospital and nursing unit accommodation adequate to the needs of such Province provided that any province may, in advance of submitting such plan, furnish projects for the construction of hospitals or nursing units, on the understanding that such projects represent a part of the general plan; and (c) contribute or become legally obligated to contribute to the capital cost of any such construction project an amount at least equivalent to the Federal contribution. Payments may be made for construction projects begun after March 31, 1948 (Newfoundland, March 31, 1949) in four instalments as construction progresses. For projects under construction on April 1, 1948, (Newfoundland, April 1, 1949) the federal contribution is a proportion of the total payment based on the cost of construction subsequent to those dates as compared to the total cost of construction. Payments may be made in the same manner.

A detailed statement, by hospitals, of the maximum approved contribution to the capital costs of construction projects in 1951-52, and the amounts paid, follows:

<u>Location</u>	<u>Hospital</u>	<u>Approved</u>	<u>Payments</u>
<i>Newfoundland</i>			
Channel	Cottage Hospital	31,240 00	23,493 00
Fogo	Cottage Hospital	1,565 50	
Springdale	Cottage Hospital	15,662 00	7,831 00
St. John's	*Hospital for Mental and Nervous Diseases..	205,500 00	102,750 00
Lamaline	Lamaline Nursing Station	884 50	884 50
Corner Brook	*West Coast Sanatorium.....	39,342 96	
	Western Memorial	15,811 71	
	Western Memorial Nurses Residence.....	17,500 00	13,125 00
		327,506 67	148,083 50
<i>Nova Scotia</i>			
Kentville	Blanchard Fraser Memorial.....	21,000 00	
Halifax	**Children's Hospital	64,943 25	29,375 00
Canso	Eastern Memorial	1,340 47	1,340 47
Cole Harbour	*Halifax County	160,833 34	69,583 33
Sydney Mines	Harbour View	37,250 00	24,833 33
Lunenburg	Lunenburg	11,166 66	
Middle Musquodoboit	Musquodoboit Valley Memorial.....	1,368 99	1,242 17
North Sydney	St. Elizabeth's	50,333 33	
Antigonish	St. Martha's	61,000 00	61,000 00
Sherbrooke	St. Mary's	2,410 59	2,410 59
Sydney	St. Rita's	49,750 00	49,750 00
Sydney	Sydney City	76,833 33	76,833 33
Halifax	Victoria General	6,728 80	6,399 85
Berwick	Western King's Memorial.....	28,333 33	28,333 33
		573,292 09	351,101 40

<u>Location</u>	<u>Hospital</u>	<u>Approved</u>	<u>Payments</u>
<i>Prince Edward Island</i>			
Charlottetown	Charlottetown Hospital	14,409 37	
Summerside	*Prince County	65,623 58	47,785 29
Charlottetown	Prince Edward Island.....	5,000 00	5,000 00
Tyne Valley	Stewart Memorial Health Centre.....	2,750 00	2,750 00
		87,782 95	55,535 29
<i>New Brunswick</i>			
St. Stephen	Charlotte County	82,750 00	36,937 50
North Head	Grand Manan Red Cross Outpost	1,666 67	1,666 67
Bathurst	Hotel Dieu de St. Joseph.....	3,000 00	
The Glades	*Jordan Memorial Sanatorium.....	16,042 66	
Moncton	Moncton Hospital	118,583 33	118,583 32
Chatham	Mount St. Joseph.....	22,361 82	
Fredericton Junction.....	Queens-Sunbury West Memorial Hospital..	1,802 24	1,802 24
Campbellton	Restigouche and Bay Chaleur.....	29,333 33	14,666 66
Dalhousie	St. Joseph's Hospital.....	58,750 00	19,583 33
Saint John	St. Joseph's Hospital (Community Health Centre)	4,122 76	
Vallee Lourdes	*Sanatorium Vallee Lourdes.....	85,252 81	83,638 90
Saint John	*Tuberculosis Hospital	49,500 00	
		473,165 62	276,878 62
<i>Quebec</i>			
Ste. Germaine	*Begin Sanatorium	127,814 05	127,814 05
Montreal	Catherine Booth Mothers Hospital.....	4,750 00	4,750 00
Montreal	*Convalescent Hospital	30,000 00	15,000 00
Trois Rivières	*Cooke Sanatorium	42,662 90	42,662 90
Wakefield	Gatineau Memorial	20,833 34	10,416 64
Lachine	General	50,132 00	37,599 00
Quebec	General	156,750 00	156,750 00
Sorel	General	69,608 30	69,608 30
Harrington Harbour	**Harrington	5,916 68	5,916 68
Montreal	Herbert Reddy Memorial.....	8,000 00	
Cap de la Madeleine.....	Hopital Clouthier	104,625 00	104,625 00
Quebec	Hopital de L'Enfant Jesus.....	79,673 02	
	Hopital de L'Enfant Jesus—Project No. 2.	63,666 66	
Montreal	Hopital Maisonneuve	395,975 00	207,264 75
Chandler	Hopital de la Providence.....	14,083 34	14,083 34
Montreal	Hopital Sainte Justine	429,500 00	
Amos	Hotel Dieu	58,291 50	
Montreal	*Hotel Dieu	236,250 00	236,250 00
Ville de Montmagny.....	Hotel Dieu de Montmagny.....	65,833 33	65,833 33
Montreal	*Jewish Hospital of Hope	18,000 00	
	*Julius Richardson Convalescent.....	162,000 00	162,000 00
Riviere des Prairies.....	*Mont Providence	425,517 36	425,517 36
Ste. Agathe des Monts.....	*Mount Sinai Sanatorium.....	29,250 00	29,250 00
Montreal	*Neurological Institute	170,005 00	
	Notre Dame de l'Esperance.....	10,625 00	10,625 00
Lourdes de Blanc Sablon...	Notre Dame de Lourdes	8,379 60	
Mont Laurier	Notre Dame de Ste. Croix.....	8,750 00	8,750 00
Montreal	*Royal Edward Laurentian.....	93,320 00	
	St. Joseph des Convalescentes.....	45,222 67	45,222 67
Quebec	St. Michel Archange.....	270,666 66	
Val d'Or	St. Sauveur	22,930 29	22,930 29
Roberval	Ste. Elizabeth	222,000 00	
Macamic	Sanatorium de Macamic	75,720 73	75,720 73
Gaspé	Sanatorium St. Camille.....	92,814 96	
Montreal	Sanatorium St. Joseph.....	33,000 00	33,000 00
Sherbrooke	Sherbrooke	35,666 68	35,666 68
	La Societe de Rehabilitation Inc.....	137,645 43	103,234 07
		3,825,879 50	2,050,490 79

Location	Hospital	Approved	Payments
<i>Ontario</i>			
Brantford	Brantford General	20,000 00	
Brockville	Brockville General	17,166 68	17,166 68
Port Perry	Community Memorial	12,500 00	12,500 00
Pembroke	Cottage Hospital	35,623 33	35,623 33
Windsor	*East Windsor	123,833 34	31,083 33
Guelph	**Guelph General	53,000 00	
Dunnville	Haldimand War Memorial	41,250 00	27,583 33
Hamilton	Hamilton General	43,250 00	43,250 00
Windsor	Hotel Dieu de St. Joseph	114,166 66	106,333 33
Weston	Humber Memorial	16,500 00	16,500 00
Kenora	Kenora General	3,500 00	
Kingston	Kingston General	40,500 00	40,500 00
Kitchener	Kitchener—Waterloo	108,708 33	108,708 33
Fort Frances	La Verendrye	30,833 33	30,833 32
Meaford	Meaford General	30,000 00	22,500 00
Bowmanville	Memorial	14,166 67	14,166 67
Haileybury	Misericordia—Project No. 2	15,000 00	15,000 00
Hamilton	*Mountain Sanatorium	72,000 00	72,000 00
Toronto	New Mount Sinai	189,833 33	189,833 32
Niagara-on-the-Lake	Niagara Cottage	8,666 68	8,666 68
North Bay	North Bay Civic	33,916 67	33,916 67
Aurora	*Ontario Hospital	152,500 00	152,500 00
Smiths Falls	*Ontario Hospital	1,638,498 80	1,638,498 74
Ottawa	Ottawa Civic	19,500 00	19,500 00
	Ottawa General	41,083 34	41,083 34
	Ottawa General—Project No. 2	12,500 00	12,500 00
	Ottawa General—Project No. 3	138,500 00	138,500 00
London	Parkwood Hospital for Incurables	43,448 30	
Peterborough	Peterborough Civic	65,696 99	65,696 99
Sault Ste. Marie	Plummer Memorial	4,750 00	4,750 00
Englehart	Red Cross Outpost	2,085 33	2,084 94
Rainy River	Red Cross Outpost	3,916 67	3,916 67
Barrie	Royal Victoria	73,000 00	72,999 99
	Royal Victoria Nurses' Residence	7,250 00	
Newtonbrook	*St. John's Convalescent	60,375 00	
Guelph	St. Joseph's	9,833 33	9,833 33
Hamilton	St. Joseph's	40,250 00	40,250 00
London	St. Joseph's	148,750 01	148,750 01
Parry Sound	St. Joseph's General	9,750 00	9,750 00
Port Arthur	St. Joseph's General	26,250 00	26,250 00
Ottawa	St. Louis Marie de Montfort	60,083 33	60,083 33
Toronto	St. Michael's	42,666 67	42,666 67
Southampton	Saugeen Memorial—Project No. 2	500 00	500 00
Seaforth	Scott Memorial	9,419 37	7,064 52
Toronto	Sick Children's	163,331 77	166,331 77
Sioux Lookout	Sioux Lookout General	12,833 34	
Orillia	Soldiers' Memorial	40,249 99	40,249 99
Tillsonburg	Soldiers' Memorial	19,583 34	19,583 33
	Soldiers' Memorial—Project No. 2	4,250 00	
Toronto	Toronto East General and Orthopaedic	51,500 00	51,500 00
	Toronto General Burnside Wing	9,333 33	6,999 99
	Toronto General, First Stage Rooms	5,000 00	2,500 00
	Toronto General, Recovery Room	3,024 90	2,268 68
Weston	*Toronto Hospital for Tuberculosis	16,875 00	16,875 00
Toronto	Toronto Western	116,333 33	116,333 32
Trenton	Trenton Memorial	17,855 44	17,855 44
London	Victoria—Project No. 1	15,750 00	15,750 00
Paris	Willett	12,333 32	12,333 32

4,123,275 92

3,788,924 98

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

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<u>Location</u>	<u>Hospital</u>	<u>Approved</u>	<u>Payments</u>
<i>Manitoba</i>			
Beausejour	Beausejour	14,030 00	14,030 00
Winkler	Bethel	455 43	
Brandon	Brandon General	5,024 72	2,391 39
Elkhorn	Elkhorn Community	11,000 00	6,000 00
Erickson	Erickson Medical Nursing Unit	2,000 00	2,000 00
Flin Flon	Flin Flon General	21,000 00	6,750 00
Gladstone	Gladstone District	14,488 41	14,487 60
Hamiota	Hamiota District	10,398 00	10,398 00
Hartney	Hartney	3,943 34	
Brandon	Hospital for Mental Diseases	14,109 17	
Portage la Prairie	Manitoba School for Defective Persons	274,667 26	163,924 22
Manitou	Manitou Medical Nursing Unit	4,375 00	4,375 00
Morden	Morden District	69,032 66	66,524 50
Neepawa	Neepawa District	41,644 00	41,644 00
Pilot Mound	Pilot Mound Community Health Centre ..	2,250 00	2,250 00
Reston	Reston Community	11,000 00	6,000 00
Stonewall	Rockwood—Stonewall Medical Nursing Unit	16,333 33	12,249 99
Roland	Roland Medical Nursing Unit	5,280 11	3,750 00
Sandy Lake	Sandy Lake Hospital	7,500 00	5,625 00
Shoal Lake	Shoal Lake District	5,987 33	
Ashern	Siglunes Hospital	5,000 00	
Winnipeg	Victoria	31,000 02	7,000 02
Virden	Virden District	36,503 32	35,670 00
Wawanesa	Wawanesa Medical Nursing Unit	1,756 00	
Whitemouth	Whitemouth Hospital	3,746 00	3,746 00
		612,524 10	407,815 72
<i>Saskatchewan</i>			
Balcarres	Balcarres Union	7,500 00	7,500 00
Bengough	Bengough Union	11,250 00	11,250 00
Birch Hills	Birch Hills Memorial Union	3,750 00	
Buffalo Narrows	Buffalo Narrows	1,109 87	
Cabri	Cabri Union	2,000 00	1,000 00
Carrot River	Carrot River Union	2,500 00	2,500 00
Delisle	Delisle Union	1,137 69	
Hodgeville	Hodgeville Union	8,000 00	6,000 00
Indian Head	Indian Head Union	6,250 00	
Kelvington	Kelvington Union	3,000 00	2,250 00
Kindersley	Kindersley Union	14,407 96	14,407 96
Kinistino	Kinistino Union	15,000 00	11,250 00
Kyle	Kyle—White Bear Union	2,500 00	1,250 00
Langenburg	Langenburg—Churchbridge Union	11,333 34	
Lanigan	Lanigan Union	3,000 00	2,250 00
Lloydminster	Lloydminster	13,750 00	6,875 00
Lucky Lake	Lucky Lake Union	3,000 00	3,000 00
Saskatoon	MacNeill Clinic	6,832 40	6,832 40
Maidstone	Maidstone Union	3,750 00	3,750 00
Melfort	Melfort Union	37,000 00	27,750 00
Neudorf	Neudorf Union	1,250 00	1,250 00
Outlook	Outlook Union	2,375 00	2,375 00
Radville	Radville Community	1,500 00	
Regina	*Regina General	43,750 00	43,750 00
Turtleford	Riverside Memorial Union	5,416 65	5,416 65
Rosthern	Rosthern Union	29,746 66	22,309 99
Tisdale	Ste. Therese	4,000 00	4,000 00
Sandy Bay	Sandy Bay	2,188 44	2,188 44
Smeaton	Smeaton Union	2,500 00	
Spalding	Spalding Union	1,000 00	1,000 00
Stony Rapids	Stony Rapids	974 86	
Swift Current	Swift Current Union	84,519 06	50,889 30
Weyburn	Weyburn Union	89,370 00	56,250 00
		425,661 93	297,294 74

<u>Location</u>	<u>Hospital</u>	<u>Approved</u>	<u>Payments</u>
<i>Alberta</i>			
Edmonton	Aberhart Memorial Sanatorium	112,125 00	112,125 00
Athabaska	Athabaska Municipal	32,500 00	32,500 00
Bentley	Bentley Municipal	4,583 33	4,583 33
Calgary	Calgary General	119,583 33	119,583 33
Blairmore	Crows Nest Pass Municipal	17,728 86	17,728 86
Eckville	Eckville Municipal	9,750 00	9,750 00
Glendon	Glendon Municipal	4,333 33	4,333 33
Calgary	Holy Cross	87,448 20	87,448 20
Whitelaw	Hotel Dieu de St. Joseph	38,250 00	38,250 00
Westlock	Immaculate	39,750 00	39,750 00
Innisfail	Innisfail Municipal	3,666 66	3,666 66
Calgary	Junior Red Cross	100,125 00	
Lloydminster	†Lloydminster	13,750 00	13,750 00
Magrath	Magrath Municipal	13,333 33	13,333 33
Red Deer	Red Deer Municipal	50,250 00	50,250 00
Camrose	St. Mary's	36,836 60	36,836 60
Trochu	St. Mary's	7,500 00	7,500 00
Lethbridge	St. Michael's	83,000 00	83,000 00
Vegreville	Vegreville General	25,666 66	25,666 66
Vulcan	Vulcan Municipal	11,583 33	11,583 33
		<i>811,763 63</i>	<i>711,638 63</i>
<i>British Columbia</i>			
Alexis Creek	Alexis Creek Red Cross Outpost Unit	3,000 00	3,000 00
Blue River	Blue River Red Cross Outpost Unit	1,063 62	1,063 62
Burnaby	Burnaby General	37,466 67	37,466 67
Maillardville	Coquitlam Sub-Office—Simon Fraser Health Unit	2,076 84	2,076 84
Kelowna	Kelowna Hospital	52,500 00	52,500 00
Lone Butte	Lone Butte Red Cross Outpost Unit	1,509 25	1,509 25
Mission City	Mission Memorial	1,133 17	1,133 17
Nelson	*Mount St. Francis Infirmary	36,750 00	36,750 00
Powell River	Powell River General	48,515 00	48,515 00
New Westminster	*Provincial Mental	267,936 49	267,936 49
	Royal Columbian	101,129 74	101,129 74
Victoria	Royal Jubilee	16,500 00	16,500 00
	St. Joseph's	53,875 01	53,875 01
Vancouver	Student University—Institute of Preventive Medicine	19,500 00	19,500 00
	*Tuberculosis	297,000 00	297,000 00
	*Vancouver General—Chronic Unit	66,648 05	66,648 05
Victoria	Victoria Health and Welfare Centre	8,437 50	8,437 50
Port Alberni	West Coast General	63,666 66	63,666 66
		<i>1,078,708 00</i>	<i>1,078,708 00</i>
		<u>\$ 12,339,560 41</u>	<u>\$ 9,166,471 05</u>

*Hospitals for treatment of chronic diseases.

**Chronic and active treatment hospitals.

†Provincial expenditures are shared equally by Saskatchewan and Alberta as the hospital serves the border areas.

C. *General Public Health Grant.* The conditions of this grant provide that the Province shall (a) furnish a comprehensive statement covering activities in the field of general public health within the Province and a statement of activities developed during the fiscal year; (b) furnish a plan for the improvement, extension and development of general public health services within the Province and a proposed budget (as part of such program the Province may submit particulars of individual projects in connection therewith); and (c) undertake to maintain at least the present standard and extent of general public health services.

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

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A detailed statement of the amounts approved in 1951-52 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Newfoundland</i>		
Development of South Coast health services	30,512 00	29,498 32
Provision of staff for Public Health Dental Clinic	16,066 15	8,451 48
Air transportation of professional personnel on urgent missions, urgent cases to hospitals, and departmental officials on inspection trips	18,000 00	18,000 00
Establishment of a Public Health Laboratory	10,354 70	10,138 13
Provision of staff for St. John's General Hospital	31,844 50	23,575 07
Purchase of equipment for Fogo Cottage Hospital	11,417 11	11,004 06
Purchase of equipment for Channel-Port Aux Basques Hospital	14,233 10	13,335 48
Purchase of equipment for Springdale Cottage Hospital	10,057 50	9,212 13
Projects under \$10,000 (21)	72,319 61	67,871 72
	214,804 67	191,086 39
<i>Nova Scotia</i>		
Expansion of laboratory services	51,942 04	47,050 67
Development of a complete laboratory service at Sydney	18,860 28	18,276 87
Establishment of Cobequid Division Health Unit	10,430 28	10,430 28
Expansion of services at Health Units and Central Office	96,114 17	96,114 17
Survey of the incidence of sickness in Nova Scotia as part of a National Survey	16,042 50	16,042 50
Operation of a Biochemistry and Clinical Investigation Laboratory	61,214 63	26,132 46
Projects under \$10,000 (15)	65,776 94	56,901 19
	320,380 84	270,948 14
<i>Prince Edward Island</i>		
Establishment of Laboratory Services in General and Provincial Hospitals	18,816 05	15,132 36
Establishment of Sanitary Engineering services at Summerside	12,776 27	12,426 97
General expansion of the Division of Dental Public Health	24,665 80	23,939 93
Projects under \$10,000 (10)	27,076 69	25,539 89
	83,334 81	77,069 15
<i>New Brunswick</i>		
Development of an integrated program of educational and preventive dental hygiene	10,850 23	10,839 46
Course for laboratory technicians	21,673 13	21,673 13
Employment of additional staff—Division of Public Health Engineering	20,023 73	20,023 73
Employment of additional personnel at Provincial Laboratory	24,218 23	24,218 23
Employment of Public Health nurses	45,828 76	45,828 76
Employment of Director of Health Planning Services and Staff	25,516 26	25,516 26
Survey of the incidence of sickness in New Brunswick as part of a National Survey	16,520 51	16,520 51
Purchase of material and child health equipment for New Brunswick hospitals	11,000 00	9,908 36
Projects under \$10,000 (23)	56,436 74	50,329 98
	232,067 59	224,858 42
<i>Quebec</i>		
Enlarging School of Nurses—Herbert Reddy Memorial Hospital	25,036 92	15,766 92
Extension of school medical services	32,018 00	25,343 40
Protection of children against tuberculosis by immunization through B.C.G. vaccine	33,500 00	33,500 00
Extension of Health Unit Services throughout the province	130,000 00	59,967 94
Provision of training courses in General Public Health	88,635 00	84,779 05
Reorganization of the Industrial Hygiene Division	131,187 50	37,601 04
Purchase of equipment for Hospital St. Luc, Montreal	27,188 84	27,188 84
Provision of staff and equipment for treatment of contagious diseases in Hospital Crique de Quebec	51,185 00	48,685 00
Research on Cortisone and A.C.T.H. by the National Research Council	14,485 00	
Purchase of equipment for the Montreal Neurological Institute	219,380 44	219,380 44
Employment of staff for Sherbrooke Health Unit	58,781 00	

Project	Approved	Payments
<i>Quebec—Concluded</i>		
Establishment of a Home Care Section at Herbert Reddy Memorial Hospital ..	16,569 38	4,605 29
Provision of staff and accommodation for the Saguenay Health Unit	21,918 00	2,877 96
Establishment of a clinic for the prevention of blindness at Hopital St. Sacrement, Quebec	12,501 00	12,501 00
Establishment of a clinic for the prevention of blindness at the Montreal General Hospital	14,668 00	14,668 00
Establishment of a child and maternal hygiene service at Laval University	34,883 66	34,883 66
Establishment of a clinic for the prevention of blindness at Hotel Dieu de Montreal	18,442 90	18,442 90
Establishment of a health unit in Jacques-Cartier County	43,637 50	
Provision of training course in medical technology service	101,033 61	101,033 61
Organization of an X-Ray department at Hopital Ste. Croix, Drummondville ..	24,948 35	24,948 35
Purchase of equipment for Hopital St. Michel de Buckingham	12,295 75	12,295 75
Projects under \$10,000 (11)	41,764 35	35,307 62
	1,154,080 20	813,776 87

Ontario

To provide a new Health Unit in Kenora-Kewatin area	22,400 00	14,953 54
To provide a new Health Unit in Simcoe County	56,750 00	35,710 30
To provide a new Health Unit in Wellington County	24,000 00	16,572 89
To provide assistance to St. Catharines—Lincoln Health Unit	11,673 00	10,636 62
To provide preventive dental service, Halton County Health Unit	16,050 00	9,209 72
Postgraduate training of nurses at University of Toronto	75,120 00	68,066 42
To provide preventive orthodontia service for school children in Toronto	11,700 00	11,020 73
To provide a post-mortem examination service in Ontario Mental Hospitals ...	15,670 00	9,628 84
To provide preventive cardiac disease services	31,086 00	27,691 61
To provide services for prevention of blindness from glaucoma	21,112 81	18,770 95
To provide assistance to Bruce County Health Unit	10,702 75	7,481 02
Research on Cortisone and A.C.T.H. by the National Research Council	16,437 00	
To provide training courses for Public Health Personnel	77,681 00	36,382 71
To provide audiometric test service in Toronto schools	10,806 60	7,106 65
To provide equipment for the expansion of services of the Central Laboratory ..	26,735 00	8,878 07
To provide basic information on nutrition to professional persons concerned with nutrition education	10,450 00	6,834 62
To provide assistance to Kirkland-Larder Lake Health Unit	12,279 00	9,601 50
Survey of clinical ocular diseases of virus etiology	19,785 00	14,746 25
Survey of the incidence of sickness in Ontario as part of a National Survey ...	43,250 00	34,427 92
To provide assistance to Muskoka District Health Unit	19,794 33	14,665 14
To provide assistance to York County Health Unit	33,875 50	25,254 24
To provide equipment and supplies to clinics sponsored by the Canadian Arthritis and Rheumatism Society	45,550 04	27,133 38
To provide dental services in remote communities	40,600 00	38,963 71
To provide assistance to Welland and District Health Unit	10,452 25	6,285 11
To provide assistance to Peel County Health Unit	14,678 00	12,713 82
To provide respirators for treatment of patients suffering from respiratory paralysis in poliomyelitis	37,000 00	36,761 98
To provide assistance to Huron County Health Unit	36,100 00	20,303 21
Survey of the water resources of Ontario	20,175 00	17,759 63
Preparation and distribution of a standard accounting manual for use by Canadian hospitals	20,000 00	19,950 18
Demonstration of new methods and technical procedures in the operation of a generalized public health service	12,674 50	8,121 04
Demonstration of the establishment and operation of industrial health services	85,199 25	
Provision of a mobile public health laboratory	15,816 67	5,776 74
Projects under \$10,000 (25)	125,100 55	95,247 10
	1,030,704 25	676,655 64

Manitoba

Improvement and extension of Bacteriological Reference Laboratory	13,240 00	11,651 76
Improved transportation service to local Health Units	16,460 00	12,383 00
To provide prepaid diagnostic services in the Selkirk Health Unit area	15,964 50	12,973 70
To provide additional staff for the Division of Hospitalization	28,700 00	7,820 58

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Manitoba—Concluded</i>		
To employ additional sanitary inspectors for Health Units	11,127 00	10,006 71
Survey of the incidence of sickness in Manitoba as part of a National Survey ..	10,370 00	10,286 87
To provide training courses for student sanitary inspectors	20,845 00	17,254 63
To provide assistance to Health Services in the City of Winnipeg	45,523 25	38,220 30
Provision of prepaid X-Ray and laboratory services to residents of the Morden Hospital district	17,600 00	14,690 44
Provision of prepaid X-Ray and laboratory services to residents of the Virden Hospital district	16,200 00	13,864 71
Projects under \$10,000 (38)	153,767 63	105,988 47
	349,797 38	255,141 17
<i>Saskatchewan</i>		
Provision of staff and equipment to establish a Division of Dental Health	14,242 00	12,433 69
Provision of staff and equipment to expand the Health Education Division ...	37,461 65	36,065 10
Provision of staff and equipment for the Health Department, City of Regina ..	10,678 50	7,349 85
Provision of staff and equipment for milk sanitation	15,525 00	12,693 54
Extension of laboratory services	12,518 00	11,617 35
Establishment of a new coding and statistical section in the Medical Services Division	11,854 00	11,558 55
Federal contribution to provincial and municipal immunization projects	14,000 00	10,735 89
Employment of personnel for Research and Statistics Division	18,277 00	14,505 87
Equipment for mobile clinics to carry out regional dental care	10,436 25	7,325 16
Preventive dental treatment program—Health Region No. 3	31,565 75	31,409 38
Training of sanitary officers to staff expanding Public Health Services	16,140 00	15,386 40
Survey of the incidence of sickness in Saskatchewan as part of a National Survey	11,225 76	11,225 76
A grant to assist the Saskatchewan Division of the Canadian Arthritis and Rheumatism Society	17,044 30	13,911 39
To employ nutritionists as consultants to health units	25,800 00	19,053 96
Employment of nurses to extend public health services	43,933 00	27,589 92
Preventive dental treatment program—Health Region No. 13	22,062 50	19,311 94
Preventive dental treatment program—Assiniboia Health Region	13,525 00	9,682 77
Employment of nurses for City of Saskatoon Public Health Services	12,380 00	10,464 81
University training of Public Health nurses	17,350 00	12,989 58
Projects under \$10,000 (23)	102,393 76	90,218 78
	458,412 47	385,529 19
<i>Alberta</i>		
Operation of the Drumheller Health Unit	13,196 40	12,196 40
Improvement of local health services by employment of additional sanitary inspectors	24,446 68	18,771 03
Provision of staff and equipment for the City of Calgary Health Department ..	16,386 65	12,899 37
Provision of staff and expenses—Provincial Laboratory, Calgary	42,837 50	33,639 18
To provide training in Public Health Nursing	13,075 00	12,885 04
To make a study of stream sanitation in the province of Alberta	11,947 25	9,927 66
Survey of the incidence of sickness in Alberta as part of a National Survey ...	12,672 25	11,826 53
Projects under \$10,000 (29)	79,667 94	64,535 40
	214,229 67	176,980 61
<i>British Columbia</i>		
Employment of additional personnel in the Division of Vital Statistics	12,250 00	11,002 27
Extension and improvement of Public Health Laboratory services	13,510 00	10,255 26
Provision of dental directors and equipment for local Health Units	93,323 00	84,625 73
Establishment of dental clinics in rural areas	17,000 00	14,629 93
Establishment of the Simon Fraser Health Unit	10,900 00	10,900 00
Survey of the incidence of sickness in British Columbia as part of a National Survey	25,000 00	21,739 36
To provide administrative staff—Provincial Department of Health	46,514 00	40,337 59
To provide assistance to local health services	209,950 00	195,885 40
Expansion of public health nursing—Metropolitan Health Committee, Greater Vancouver	70,614 00	69,053 10
To provide training for bacteriologists—University of British Columbia	24,825 00	20,316 19
Projects under \$10,000 (15)	72,460 86	54,162 59
	596,346 86	532,907 42
	<u>\$4,654,138 74</u>	<u>\$3,604,653 00</u>

Grants totalling \$13,785 were made to the provinces and subsequently used as provincial contributions toward the cost of research on Cortisone and A.C.T.H. by the National Research Council. The Council also contributed \$15,000 during the current fiscal year. Expenditures by the Council amounted to \$147,205.30, leaving an unexpended balance in the Fund of \$70,387.91.

D *Tuberculosis Control Grant.* The conditions of this grant provide that the Province shall (a) furnish a comprehensive statement covering activities for tuberculosis control developed within the Province during the fiscal year; and (b) furnish a plan for the improvement, extension and development of a program for the prevention and treatment of tuberculosis, including training of personnel, and a proposed budget. As part of such program the Province may submit particulars of individual projects in connection therewith. Payments may be made to cover amounts expended during the preceding period.

A detailed statement of the amounts approved in 1951-52 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Newfoundland</i>		
Subsidy to Notre Dame Bay Memorial Hospital to provide free treatment for tuberculosis cases	24,996 00	24,996 00
Extension of Cottage Hospital X-Ray and diagnostic services	23,024 00	16,958 91
Provision of antibiotics in the treatment of tuberculosis	29,941 09	29,941 09
To provide an increase of free hospitalization to tubercular patients at St. Anthony's Hospital	11,690 00	11,690 00
To provide staff and equipment for the new addition, St. John's Sanatorium....	39,833 81	34,217 98
To provide additional staff for the tuberculosis dispensary, St. John's Sanatorium	15,750 54	15,053 36
To provide staff and equipment for the new West Coast Sanatorium	57,988 62	43,731 83
Expansion of the B.C.G. vaccination campaign	12,280 00	10,806 41
Projects under \$10,000 (9)	14,261 94	9,341 04
	229,766 00	196,766 62
<i>Nova Scotia</i>		
Establishment of a mobile chest X-Ray Unit for mass X-Ray examinations	23,150 00	23,141 82
Additional staff for the Nova Scotia and Roseway Sanatoria	13,068 00	13,005 45
Free distribution of streptomycin for tuberculosis control	34,000 00	34,000 00
Provision for operation and maintenance—Point Edward Hospital	79,917 66	79,917 66
Establishment of a rehabilitation program in sanatoria throughout the province	12,485 77	11,893 75
To provide X-Ray equipment for taking chest X-Rays on admission to General Hospitals	33,423 00	32,164 60
Projects under \$10,000 (15)	28,715 64	27,220 93
	224,760 07	221,344 21
<i>Prince Edward Island</i>		
To provide staff and equipment for Provincial Sanatorium	10,532 92	10,532 92
Projects under \$10,000 (9)	38,603 60	38,603 60
	49,136 52	49,136 52
<i>New Brunswick</i>		
Purchase of streptomycin for free treatment	27,151 37	27,151 37
Purchase of additional equipment for use in sanatoria	35,248 70	35,248 70
To provide additional physicians for sanatoria	12,897 42	12,897 42
Provision of X-Ray film for routine examination of all admissions	11,364 00	11,364 00
Establishment of a tuberculosis control centre at Saint John	12,719 34	12,719 34
Establishment of a provincial rehabilitation program	22,667 16	22,667 16
Provision for the operation and maintenance of the Vallee Lourdes Sanatorium	132,175 34	132,175 31
Projects under \$10,000 (12)	19,641 67	19,641 67
	273,868 00	273,868 00
<i>Quebec</i>		
To provide staff and equipment for research in the pathological physiology of respiratory diseases	59,154 57	58,929 01
Provision for the operation of a tuberculosis detection clinic in Notre Dame Hospital, Montreal	11,961 00	11,961 00
Provision for improved treatment to patients at Cooke Sanatorium, Three Rivers	25,798 19	23,567 10

ProjectApprovedPayments*Quebec—Concluded*

Provision of staff and equipment to provide improved service at Sacred Heart Hospital, Cartierville	198,539 07	198,539 07
Provision of staff and equipment to provide improved service at St. Camille Sanatorium, Gaspé	77,634 50	58,652 00
To provide free treatment of streptomycin in sanatoria	195,000 00	194,999 86
Provision of staff and equipment to provide improved service at Sanatorium Begin, Ste. Germaine	43,655 62	34,371 21
Provision for additional staff at Sanatorium Macamic	26,714 97	26,714 97
Reorganization and expansion of the Institut Bruchesi for the free examination and care of tubercular patients in Montreal	124,088 50	124,088 50
Grant to the Royal Edward Dispensary for the examination and care of tubercular patients in Montreal	148,027 77	148,027 77
Provision for the employment of medical directors at sanatoria throughout the province	112,000 00	107,749 08
Establishment of a tuberculosis clinic at the Hotel Dieu Hospital, Montreal....	13,502 50	13,502 50
Grant to the Tuberculosis Dispensary in the city of Quebec to expand its work of detection and care	67,415 80	67,415 80
Grant to Hospital Laval Sanatorium to expand tuberculosis care facilities	132,754 61	132,754 61
Provision for operation and maintenance of the Anti-Tuberculosis League of Montreal	70,160 50	70,160 50
Provision of staff and equipment for the Sanatorium St. Joseph de Rosemont ..	92,097 03	79,822 45
Purchase of equipment for the Grace Dart Home Hospital	17,746 55	17,746 55
Special training for personnel employed in various sanatoria	156,075 00	146,325 00
Provision of staff and equipment for the Lake Edward Sanatorium	30,656 25	30,656 25
To provide free treatment by Tibione and Contibiol	10,000 00	
Expansion of facilities at La Clinique du B.C.G. Montreal	19,879 33	19,879 33
Establishment of a Tuberculosis Meningitis Treatment Unit at Alexandra Hospital, Montreal	14,610 50	14,610 50
Provision for the operation of the B.C.G. vaccination program	149,651 79	149,282 68
Purchase of tuberculosis detection apparatus for county health units	45,060 00	45,060 00
Projects under \$10,000 (7)	32,617 90	29,749 96
	1,874,801 95	1,804,565 70

NOTE.—B.C.G., a vaccine used for preventive purposes in the inoculation of persons exposed to tuberculosis, was distributed and used through the facilities of Public Health Services in the Province, and the expenditures were, therefore, charged to the Public Health Grant.

Ontario

Purchase of streptomycin for free treatment of tuberculosis	183,000 00	174,176 10
Provision for payments to hospitals and the purchase of X-Ray equipment for routine hospital admission chest X-ray examination	286,500 00	147,223 64
Provision of X-Ray equipment for chest clinics	31,500 00	29,464 92
To establish a rehabilitation program for tuberculosis patients	32,701 00	22,161 58
Provision for antibiotic and other studies of tuberculosis in children	12,900 00	11,288 20
Purchase of electrocardiographic equipment for sanatoria	33,566 83	21,142 57
To operate a diagnostic chest clinic service at Ongwanada Sanatorium, Kingston ..	11,900 00	7,997 53
Purchase of X-Ray equipment for sanatoria	133,169 45	115,925 00
Purchase of equipment for the Royal Ottawa Sanatorium	19,364 62	8,822 22
Projects under 10,000 (28)	148,785 13	116,344 87
	893,387 03	654,546 63

Manitoba

Provision of streptomycin and other antibiotics	20,000 00	19,054 01
Extension of a rehabilitation service for tubercular patients	11,050 00	9,954 15
Purchase and installation of X-Ray equipment in general hospitals for routine admission chest X-Ray examinations	72,200 00	57,410 93
Extension of industrial and other chest X-Ray surveys in the city of Winnipeg ..	15,000 00	9,004 33
To provide additional staff at Manitoba Sanatorium	27,430 00	22,441 43
Projects under \$10,000 (12)	37,249 92	31,734 62
	182,929 92	149,599 47

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Saskatchewan</i>		
Payments to hospitals for chest X-Ray examinations on admission	34,595 60	34,595 60
Purchase of streptomycin for free treatment of tuberculosis	17,872 77	17,872 77
Extension of miniature X-Ray surveys of the general population	32,091 73	32,091 73
Extension of surgical services	42,151 03	42,151 03
To provide for additional staff—Saskatchewan Anti-Tuberculosis League	47,559 30	47,559 30
Projects under \$10,000 (5)	20,548 57	20,548 57
	<u>194,819 00</u>	<u>194,819 00</u>

Alberta

To provide free treatment for non-pulmonary tuberculosis at Central Alberta Sanatorium, Calgary		
	23,143 97	20,194 97
Purchase of technical equipment—Edmonton Sanatorium	22,304 64	15,749 70
Provision for the expansion of diagnostic services in sanatoria	187,755 00	181,678 15
Projects under \$10,000 (5)	14,154 00	2,377 95
	<u>247,357 61</u>	<u>220,000 77</u>

British Columbia

Purchase of equipment to form an X-Ray pool for the use of general hospitals in X-Raying all admissions	43,011 38	34,100 63
To provide a Home Care Service when the mother in a home is a tubercular patient	21,000 00	20,999 83
Rehabilitation of ex-sanatoria patients by establishment of a rehabilitation service within the Division of T.B. Control	11,120 00	8,711 05
Payments to hospitals for X-Ray films taken of all admissions	50,000 00	29,728 00
To provide assistance to community survey work	20,172 00	19,840 78
To provide additional staff and equipment at the Tranquille Unit	16,397 00	10,745 99
To provide staff and equipment for the Willow Chest Centre, Vancouver	38,123 00	31,991 31
Provision of para-amino-salicylic-acid and streptomycin for free treatment of tuberculosis	60,000 00	46,421 68
Purchase of equipment for a new sanatorium in Vancouver	49,462 00	25,165 24
Projects under \$10,000 (17)	56,219 58	53,181 93
	<u>365,504 96</u>	<u>280,886 44</u>
	<u>\$4,536,331 06</u>	<u>\$4,045,533 36</u>

E Mental Health Grant. The conditions of this grant provide that the Province shall (a) furnish a statement covering activities developed during the fiscal year in the field of mental health within the Province; and (b) furnish a plan for the improvement, extension and development of a program for the prevention and treatment of mental illness, including training of personnel therefor, and a proposed budget. As part of such program the Province may submit particulars of individual projects in connection therewith.

A detailed statement of the amounts approved in 1951-52 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Newfoundland</i>		
Staff and Equipment—Hospital for Mental and Nervous Diseases	82,252 05	58,853 13
Projects under \$10,000 (15)	50,997 95	46,921 94
	<u>133,250 00</u>	<u>105,775 07</u>
<i>Nova Scotia</i>		
Establishment of two field psychiatric clinics	11,000 00	10,090 33
Extension of psychological services by employment of three psychologists	15,600 00	14,773 86
To provide a division of social work and equipment for the Nova Scotia Training School	16,430 00	13,681 76
To provide training for graduate physicians in psychiatry	17,047 17	15,301 05
Research in preventive psychiatry	22,018 74	21,316 79
To provide staff and equipment for rehabilitation at Nova Scotia Hospital	34,955 22	29,654 17
Projects under \$10,000 (10)	32,093 79	30,772 00
	<u>149,144 92</u>	<u>135,589 96</u>

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

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ProjectApprovedPayments*Prince Edward Island*

Projects under \$10,000 (14).....	34,820 38	31,762 43
	<i>34,820 38</i>	<i>31,762 43</i>

New Brunswick

To provide equipment for the Provincial Mental Hospital.....	22,206 95	22,182 95
To provide graduate training in psychiatry.....	12,988 32	11,657 96
To provide post-graduate training in psychology.....	11,066 78	10,460 67
To provide additional staff at the Provincial Mental Hospital.....	19,077 46	18,461 10
To provide additional staff for the Mental Health Division	46,458 06	42,626 14
To provide for training of a psychiatrist.....	10,190 00	8,842 20
Projects under \$10,000 (16).....	31,471 96	29,631 20
	<i>153,459 53</i>	<i>143,862 22</i>

Quebec

Establishment of the Institut Psycho-Social de Trois Rivieres—a clinic for the diagnosis and treatment of mental disorders in children.....	37,595 00	35,667 59
Grant to the Psychiatric Department, Laval University, to expand mental health services in the province and for professional training.....	416,049 12	416,049 12
Grant to the Psychiatric Department, University of Montreal, to expand mental health facilities in the Montreal area and for professional training.....	335,545 80	335,545 80
Grant to the Psychiatry Department, McGill University, for the extension of mental health facilities for the English speaking population of the province and for professional training.....	246,975 90	246,975 90
Provision of staff and equipment for the Institut Medico-Pedagogique, Montreal	103,645 85	103,645 85
To provide additional staff for Dieppe House, an institution for epileptics.....	10,560 00	10,560 00
Establishment of a Gerontological Centre, Department of Psychiatry, McGill University	17,020 00	17,020 00
Grant to Department of Psychiatry, McGill University, for development of new therapy by endocrines.....	10,810 00	10,810 60
Grant to McGill University for research on hormonal changes in psychiatric patients	22,000 00	21,237 50
Establishment of a neuro-psychiatric clinic, Sainte-Jeanne-D'Arc Hospital.....	13,756 80	13,756 80
Research on the biochemical changes in cerebro-spinal fluid in schizophrenia....	14,975 00	14,975 00
Projects under \$10,000 (6).....	23,740 21	21,733 91
	<i>1,252,673 68</i>	<i>1,247,977 47</i>

Ontario

University of Toronto Mental Health Training Program—training of psychiatrists, psychiatric nurses and clinical psychologists	145,890 00	127,177 87
Provision of leucotomy operation services for Ontario hospitals.....	39,768 00	15,053 44
University of Western Ontario—Department of Biochemistry—study of the central nervous system	10,260 00	10,077 91
University of Western Ontario, Department of Physiology—study of epilepsy ..	11,700 00	9,847 13
Provision of training facilities in child psychiatry at Queen's University.....	11,650 00	9,538 09
Study at the University of Western Ontario of the social aspects of mental disease	13,605 00	11,329 50
To provide a mental health clinic for the township of York.....	14,888 83	13,475 72
To establish a neuropathological unit with the Faculty of Medicine, University of Western Ontario.....	11,966 60	9,191 98
To provide staff for a community psychiatric service at London.....	16,973 00	14,559 27
To provide additional staff in the Toronto Psychiatric Hospital.....	10,720 00	8,785 94
Establishment of a child guidance clinic at Windsor.....	19,259 60	18,217 84
Establishment of a centre in Toronto for training of mentally retarded children.	21,108 00	17,024 90
Provision for research into nucleo-protein metabolism of the brain at the University of Western Ontario.....	12,063 00	5,930 02
Provision for research into the social-economic aspects of the problem of the elderly mentally ill.....	11,233 00	9,266 64
Pathophysiological investigation of periodic catatonia.....	13,080 00	8,364 50
Establishment of a mental health clinic in the city of Sudbury.....	22,302 50	18,966 27
Organization of the After Care Department of the Ontario Hospital, London, for rehabilitation of mental health patients.....	46,490 00	33,191 23

PUBLIC ACCOUNTS, 1951-52: PART II

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Ontario—Concluded</i>		
Purchase of equipment for Ontario Mental Hospitals.....	212,973 79	134,736 82
A study to investigate the problem of alcoholism and to ascertain what proportion of alcoholics can be rehabilitated by suitable routines of treatment....	29,775 00	6,480 81
Provision for research into factors in the family and school situations that are conducive to mental ill-health.....	27,900 00	23,391 08
Provision for 87 fellowships in Mental Health training	148,600 00	58,260 04
To provide for expansion of the program of the Institute of Child Study, University of Toronto.....	85,200 00	
To provide for an extension of Mental Health Services, Hospital for Sick Children, Toronto	25,306 25	23,346 59
Provision of additional staff for Ontario Mental Hospitals	80,000 00	72,160 00
Provision for the operation of the Ontario Hospital, Aurora.....	110,070 00	92,483 62
Provision for the operation of the Ontario Hospital, Smiths Falls.....	217,240 00	217,240 00
Projects under \$10,000 (30).....	152,065 95	107,609 73
	1,522,088 52	1,075,706 94
<i>Manitoba</i>		
Provision for the operation of a leucotomy service at the Hospital for Mental Diseases, Selkirk	10,050 00	7,819 29
Provision for staff increase—Manitoba School for mentally defective persons, Portage la Prairie.....	85,973 00	34,265 85
Provision for the operation of a Child Guidance Clinic for suburban Winnipeg and contiguous area.....	29,713 00	18,695 25
A grant to provide for post-graduate training in psychiatry at the University of Manitoba	15,425 00	8,091 57
Provision of staff and equipment—Hospital for Mental Diseases, Brandon.....	17,027 30	13,288 32
Provision of staff and equipment—Mental Hospital, Selkirk	48,815 00	27,887 36
Projects under \$10,000 (16).....	40,213 27	35,869 69
	247,210 57	145,917 33
<i>Saskatchewan</i>		
Increase in staff for the Psychopathic Unit and Out-Patient Clinics, Regina General Hospital	28,592 00	25,745 29
Additional staff and equipment for Saskatchewan Hospital, North Battleford...	74,660 68	74,423 11
To provide teacher psychologists at Mental Health Clinics throughout the province	30,521 00	29,507 17
Additional staff for the Munroe Wing, Regina General Hospital.....	41,614 08	36,463 53
Equipment and staff for the new sick ward, Saskatchewan Training School, Weyburn	46,309 00	43,155 42
Provision of staff at the Regina Mental Health Clinic.....	13,244 00	12,233 16
Additional staff for Occupational Therapy, Saskatchewan Mental Hospital, Weyburn	45,609 50	45,396 76
Increased personnel for the Mental Health Clinic, Saskatoon	22,717 50	22,314 73
Projects under \$10,000 (15).....	31,978 64	30,382 90
	335,246 40	319,622 07
<i>Alberta</i>		
Establishment of a full time Mental Health Clinic at Edmonton with special emphasis on the care of children.....	36,718 00	32,193 56
Provision of equipment and personnel, Provincial Mental Hospital, Ponoka....	80,719 00	38,189 40
Provision of equipment and personnel, Provincial Mental Hospital, Oliver.....	111,716 92	47,397 42
Provision of equipment and personnel, Provincial Training School, Red Deer...	47,076 35	32,565 20
To train nursing aides for work in the mental health field.....	15,000 00	15,000 00
Projects under \$10,000 (9)	10,902 50	5,175 33
	302,132 77	170,520 91

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>British Columbia</i>		
Employment of trained personnel for the Mental Hygiene Program—Metropolitan Health Committee of Greater Vancouver.....	17,506 00	16,313 28
Extension of facilities for post-graduate training in clinical psychology, University of British Columbia.....	22,300 00	21,211 93
Provision for training psychiatric social workers at University of British Columbia	16,200 00	15,132 07
Employment of additional staff at the Provincial Mental Hospital, Essondale ..	96,591 68	90,371 43
Employment of staff for the Crease Clinic of Psychological Medicine.....	94,652 50	87,711 17
Establishment of a Neurophysiological Research Colony at the University of British Columbia	26,001 13	23,523 31
Provision of recreation hall equipment, Provincial Mental Hospital, Essondale...	18,775 45	14,638 14
Provision of equipment for the Mental Hospital, New Westminster.....	27,809 00	19,864 79
Projects under \$10,000 (18).....	67,092 00	58,902 50
	386,927 76	347,668 62
	<u>\$4,516,960 53</u>	<u>\$3,724,403 02</u>

F *Venereal Disease Control Grant.* This grant was authorized by P.C. 6472, December 22, 1949, retroactive to April 1, 1949. The conditions provide that the provinces shall (a) furnish a program for the control of venereal disease, including the training of personnel and a proposed budget; and (b) undertake to maintain at least the standard and extent of services for venereal disease control provided during the fiscal year 1948-49. Payment may be made of one-half the amount expended by the Province.

A detailed statement of the amounts approved in 1951-52 as the maximum grant by the Federal Government for a joint Federal-Provincial venereal disease control program in each province, and the amounts paid, follows:

<u>Province</u>	<u>Approved</u>	<u>Payments</u>
Newfoundland	16,234 00	16,234 00
Nova Scotia	26,676 00	26,676 00
Prince Edward Island	4,573 00	3,614 58
New Brunswick	21,989 00	20,029 11
Quebec	141,021 00	124,976 61
Ontario	159,493 00	146,068 07
Manitoba	31,397 00	31,397 00
Saskatchewan	34,120 00	33,132 38
Alberta	34,844 00	34,844 00
British Columbia	43,218 00	43,218 00
	<u>\$ 513,565 00</u>	<u>\$ 480,189 75</u>

G *Crippled Children Grant.* The conditions of this grant provide that the Province shall (a) furnish a statement of the activities developed within the Province for crippled children during the fiscal year; and (b) furnish a plan for the improvement, extension and development of a program for the prevention and treatment of crippling conditions in children, including the training of personnel therefor, and a proposed budget, provided that the Province may submit particulars of individual projects in connection therewith and as part thereof.

A detailed statement of the amounts approved in 1951-52 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Newfoundland</i>		
Projects under \$10,000 (2)	6,251 34	5,320 22
	6,251 34	5,320 22
<i>Nova Scotia</i>		
To assist the province in commitments made to the city of Halifax during the polio epidemic in 1951	19,276 48	19,276 48
Projects under \$10,000 (1)	6,500 00	
	25,776 48	19,276 48

PUBLIC ACCOUNTS, 1951-52: PART II

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Prince Edward Island</i>		
Projects under \$10,000 (2)	3,308 00 3,308 00	3,293 81 3,293 81
<i>New Brunswick</i>		
Provision for the treatment and rehabilitation of crippled children through the Junior Red Cross organization	36,959 00 36,989 00	36,975 72 36,975 72
<i>Quebec</i>		
Purchase of orthopaedic appliances to be used in the treatment of crippled children in Quebec and Montreal	11,370 06	11,370 06
To equip and operate an ambulance for the transportation of crippled children	17,964 00	17,174 00
To establish a Speech Therapy Clinic in the Royal Victoria Hospital, Montreal	21,485 00	16,113 75
Provision for additional staff for the Rehabilitation Society for Cripples, Montreal	12,887 69	12,887 69
Projects under \$10,000 (2)	13,703 65 77,410 40	13,703 65 71,249 15
<i>Ontario</i>		
Extension of services for crippled children's survey and treatment of children in need of attention	81,181 00	72,497 04
Establishment of a training centre to assist the rehabilitation of children suffering from cerebral palsy—Kent County Cerebral Palsy Association	15,886 50	11,535 47
To provide staff and equipment for Cerebral Palsy Training School and Clinic, Toronto	17,550 00	12,481 93
To provide staff for Cerebral Palsy Training Centre, Ottawa	10,000 00	7,599 97
To provide staff for Cerebral Palsy Training Centre, Hamilton	10,000 00	9,350 00
Projects under \$10,000 (4)	12,140 00 146,757 50	3,503 25 116,967 66
<i>Manitoba</i>		
Provision for completion of the crippled children's survey and treatment of children in need of attention	21,284 28	21,284 28
Projects under \$10,000 (1)	414 00 21,698 28	414 00 21,698 28
<i>Saskatchewan</i>		
To provide for administration and field services, Cerebral Palsy Centre, Regina ..	32,266 94	30,950 30
Projects under \$10,000 (1)	1,853 06 34,120 00	1,853 06 32,803 36
<i>Alberta</i>		
To establish a clinic at Edmonton for the diagnosis and treatment of cerebral palsy cases	31,189 81	24,556 08
Projects under \$10,000 (2)	3,500 00 34,689 81	3,500 00 28,056 08
<i>British Columbia</i>		
To provide for a rehabilitation and training program for poliomyelitis patients ..	11,060 00	10,775 43
Projects under \$10,000 (6)	5,302 35 16,362 35	3,903 08 14,678 51
	<u>\$ 403,363 16</u>	<u>\$ 350,319 27</u>

H *Professional Training Grant.* The conditions of this grant provide that the Province shall (a) furnish a statement of the training program developed during the fiscal year for public health and hospital personnel; and (b) furnish a program, additional to that outlined in the statement, directed specifically towards the provision of additional numbers of public health and hospital personnel and a budget. As part of such program, the Province may submit particulars of individual projects in connection therewith and as a part thereof.

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

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A detailed statement of the amounts approved in 1951-52 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Newfoundland</i>		
Projects under \$10,000 (8)	25,218 56	23,903 04
	<i>25,218 56</i>	<i>23,903 04</i>
<i>Nova Scotia</i>		
Post-graduate training for nurses for teaching and supervision duties in Nursing Training Schools	17,024 00	16,727 30
Projects under \$10,000 (9)	7,749 27	6,811 02
	<i>24,773 27</i>	<i>23,538 32</i>
<i>Prince Edward Island</i>		
Projects under \$10,000 (2)	5,037 33	5,033 20
	<i>5,037 33</i>	<i>5,033 20</i>
<i>New Brunswick</i>		
To provide for training of X-Ray technicians	17,971 50	17,617 36
Projects under \$10,000 (8)	15,498 99	15,048 17
	<i>33,470 49</i>	<i>32,665 53</i>
<i>Quebec</i>		
To provide for training of medical and nursing personnel for the General Health Program in the province of Quebec	130,100 00	126,375 00
To provide for the operation of the Montreal School for Nursing Aides	10,600 00	10,600 00
Projects under \$10,000 (1)	4,800 00	3,600 00
	<i>145,500 00</i>	<i>140,575 00</i>
<i>Ontario</i>		
Grant to the Metropolitan Hospital in Windsor to help defray costs of expanded nurse-training program at the Metropolitan School of Nursing	17,711 85	12,876 10
To provide for the operation of a training centre at Fort William for Certified Nursing Assistants	52,966 35	38,915 81
To provide for an increase in staff, equipment and operational expenses at the Nursing School, Hamilton College, McMaster University	12,995 50	12,694 04
To implement and assess a revised nurse training program—Toronto Western Hospital	47,289 80	46,093 12
Post-graduate training for registered nurses in supervision and administration..	58,590 00	50,195 13
Projects under \$10,000 (2)	7,885 00	6,215 00
	<i>197,438 50</i>	<i>166,989 20</i>
<i>Manitoba</i>		
Projects under \$10,000 (13)	29,997 05	28,280 70
	<i>29,997 05</i>	<i>28,280 70</i>
<i>Saskatchewan</i>		
To establish a training course for Hospital Laboratory Technicians	11,749 00	9,909 05
Projects under \$10,000 (14)	21,926 97	18,985 43
	<i>33,675 97</i>	<i>28,894 48</i>
<i>Alberta</i>		
Training of nurses in the field of teaching and supervision	10,000 00	10,000 00
Projects under \$10,000 (19)	24,650 02	23,218 76
	<i>34,650 02</i>	<i>33,218 76</i>
<i>British Columbia</i>		
Projects under \$10,000 (21)	43,884 53	38,277 43
	<i>43,884 53</i>	<i>38,277 43</i>
	\$ 573,645 72	\$ 521,375 66

I *Cancer Control Grant.* The conditions of this grant provide that the provinces shall furnish a program for the control of cancer, including diagnosis, treatment and the training of personnel, giving particulars of all activities in connection therewith maintained through the province; as a part of such program the provinces may submit particulars of individual projects. The cost of approved programs is to be shared equally by the Federal and Provincial Governments.

A detailed statement of the amounts approved in 1951-52 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

Project	Approved	Payments
<i>Newfoundland</i>		
Assistance in the maintenance and extension of the cancer control program in Newfoundland	50,000 00	39,796 23
To maintain a special Tumor Clinic at St. John's General Hospital	2,183 60	1,949 46
	<i>52,183 60</i>	<i>41,745 69</i>
<i>Nova Scotia</i>		
A grant to the Victoria General Hospital for hospitalization of cancer patients..	48,900 00	31,877 61
Grant to the Pathological Institute to improve cancer diagnostic services	10,819 32	10,819 32
Purchase of X-Ray equipment for the Cancer Diagnostic Clinic, Victoria General Hospital, Halifax	2,500 00	2,468 12
	<i>62,219 32</i>	<i>45,165 05</i>
<i>Prince Edward Island</i>		
Training course for a physician at the Regina Cancer Clinic	315 00	313 19
Maintenance of two cancer diagnostic clinics	11,608 99	6,088 75
Extension of cancer laboratory services to General and Provincial Hospitals...	362 60	362 60
Training course in radiology for a physician	1,525 00	1,500 00
To provide refresher courses for members of staff from hospitals where cancer clinics are maintained	1,042 30	1,041 64
	<i>14,853 89</i>	<i>9,306 18</i>
<i>New Brunswick</i>		
Training of radiologist in diagnosis and therapy for Hotel Dieu Hospital, Campbellton	7,195 64	6,258 84
Provision of a cancer control program that will provide free diagnostic and radiation therapy services	98,491 36	69,606 06
	<i>105,687 00</i>	<i>75,864 90</i>
<i>Quebec</i>		
Establishment of a cancer clinic at Notre Dame Hospital, Montreal	86,455 00	86,455 00
Cancer diagnosis and treatment at the Radium Institute, Montreal	75,000 00	75,000 00
Grant to the National Cancer Institute of Canada	36,209 60	36,209 60
Grant to the cancer clinic, Hotel Dieu de Montreal	54,609 15	54,609 15
Grant to the cancer clinic, Royal Victoria Hospital	61,382 50	61,382 50
Grant to the cancer clinic, Laval University	9,839 49	9,839 40
Establishment of a cancer clinic at Sherbrooke	25,760 89	25,760 89
Grant to the cancer clinic, Hopital du St. Sacrement, Quebec	279,701 00	277,701 00
Grant to the cancer clinic, Herbert Reddy Memorial Hospital	54,218 58	47,926 12
Grant to the cancer clinic, Montreal General Hospital	69,861 73	69,861 73
Grant to the cancer clinic, St. Charles Hospital, St. Hyacinthe	15,872 60	15,872 60
Provision of special training in cancer treatment for 33 doctors and technicians	59,787 50	59,187 50
Grant to the cancer clinic, Hopital St. Luc, Montreal	45,502 35	45,502 35
Grant to the cancer clinic, St. Mary's Hospital, Montreal	80,740 00	60,555 00
To establish a cancer treatment centre, Queen Elizabeth Hospital, Montreal....	5,825 00	4,980 01
A survey of cancer statistics, Department of Health and Social Medicine, McGill University	3,600 00	900 00
Grant to the cancer clinic, Hospital St. Francois d'Assise, Quebec	19,874 02	19,660 77
	<i>984,239 41</i>	<i>951,408 61</i>
<i>Ontario</i>		
Grant to Ontario Cancer Treatment and Research Foundation	259,000 00	241,988 58
Expansion of radium emanation plant	1,750 00	791 88
	<i>260,750 00</i>	<i>242,780 46</i>

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Manitoba</i>		
Grant for extension of the Provincial Cancer Control Plan	104,709 53	78,861 42
	104,709 53	78,861 42
<i>Saskatchewan</i>		
Grant toward the maintenance of the Provincial Cancer Program	227,186 00	227,186 00
	227,186 00	227,186 00
<i>Alberta</i>		
Grant toward the maintenance of the Provincial Cancer Control Program	232,644 00	231,941 55
	232,644 00	231,941 55
<i>British Columbia</i>		
Grant to the B.C. Cancer Institute for extension of services in cancer control....	93,492 00	75,702 94
To provide equipment for the B.C. Cancer Institute	42,530 00	18,447 30
Grant to the National Cancer Institute of Canada	10,300 00	10,300 00
Provision for a course in radiology for a physician	420 00	390 56
Inauguration of a province-wide free Biopsy Service	16,600 00	15,774 15
Nursing home care for cancer patients	15,272 00	14,788 75
Purchase of diagnostic and therapeutic equipment for General Hospitals.....	1,955 00	1,032 32
Training of radiotherapy technicians	1,466 00	1,400 87
	182,035.00	137,836 89
	<u>\$2,226,507 75</u>	<u>\$2,042,091 68</u>

Public Health Research Grant. Under the conditions of this grant, a project or projects in the field of Public Health Research and a proposed budget may be submitted to the Dominion Council of Health by a Province or Provinces, a university or a research body. If the Council recommends acceptance, the Minister may approve projects and prescribe specific terms and conditions.

A detailed statement of the amounts approved in 1951-52 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Nova Scotia</i>		
Investigation of the merits of B.C.G. vaccination, Dalhousie Public Health Clinic	3,350 00	2,777 64
A study of angles and measurements of the obstetrical pelvis as an aid to determining pelvic sufficiency	1,077 09	1,077 09
Preparation of transparent tissue slices of entire human lungs and other organs	1,320 00	1,264 00
To evaluate the efficiency of the slide culture technique as a diagnostic procedure for tuberculosis	1,225 00	1,201 13
A study of the use of mid forceps to determine any evidence of mental retardation	4,300 00	1,196 24
	11,272 09	7,516 10
<i>New Brunswick</i>		
A study of the nutritional value of New Brunswick grown farm products	5,873 28	5,832 42
	5,873 28	5,832 42
<i>Quebec</i>		
Research on Neurotropic virus	7,100 00	7,070 00
Frequency of histoplasmosis in the Province of Quebec	3,900 00	3,349 74
A study of the physiological fuel values of foods, Macdonald college	4,000 00	4,000 00
Study of metabolism of zinc and silicon, McGill University	4,520 00	4,520 00
A study of the vitamin A metabolism in the rat, University of Montreal	2,750 00	2,750 00
Role of iodine deficiency and other dietary factors in the production of endemic goitre, McGill University	6,453 81	6,453 81
Study of streptomycin and nicotinic acid requirements in man and animals, Laval University	2,960 00	2,960 00

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Project	Approved	Payments
<i>Quebec—Concluded</i>		
Determination of the thermaldeath point of neurotropic viruses with a new and precise apparatus	6,500 00	6,220 00
Research on telencephalic structures in relation to behaviour	10,000 00	10,000 00
Study of the genetics of diseases in children	5,500 00	5,500 00
Selective differentiation of bacteriophage for the phage typing of staphylococcus pyogenes	2,260 00	2,260 00
Study of the dispersion of tubercle bacilli in the organism with the aid of radioactive isotopes	2,820 00	2,790 00
Survey of Brucella Abortus Strain 19 in milk and in humans	3,000 00	1,448 78
A study of the early detection of multiple sclerosis and of predisposition of this disease	6,000 00	6,000 00
Study of methods of appreciating by "in vitro" tests the virulence of tubercle bacillus	1,400 00	1,400 00
Experimental study in the prevention and treatment of pneumoconiosis	4,300 00	4,300 00
	73,463 81	71,022 33
<i>Ontario</i>		
Studies of food utensil sanitation	6,305 00	2,559 06
Study of the effectiveness of topical applications of sodium fluoride in control of dental caries	3,250 00	3,207 52
Excretory function in eclamptic toxæmia and the effect of electrolytes thereon	800 00	130 00
A study of the growth and development of Toronto children	1,400 00	83 80
A study of the poliomyelitis recovery stage, Hospital for Sick Children, Toronto	8,040 00	6,956 69
A study of nutritional abnormalities in pregnancy	5,100 00	5,077 24
A study of the medical and medico-legal aspects of alcoholic intoxication	11,500 00	7,131 50
A study of disseminated sclerosis and trace elements	8,850 00	350 00
Studies on aetiology of rheumatic fever and rheumatoid arthritis	7,610 00	6,558 03
To assist in establishing the production of A.C.T.H.—Connaught Research Laboratories	34,100 00	33,962 76
A statistical study of the incidence of tooth decay in children	3,606 00	3,320 58
Schick test survey in school children, Toronto	2,135 00	1,445 10
To investigate the incidence of diphtheria carriers in school children	3,800 00	3,467 57
Investigations of newer preparations of penicillin in relation to the V.D. program	2,250 00	12 40
To compare diagnostic tests and epidemiological studies of trichinosis	5,500 00	3,070 96
Aetiological studies of non-bacterial pneumonias in infants, part I	6,200 00	6,046 51
To study and analyse how food money is spent by low income families	1,950 00	1,940 83
Aetiological studies of non-bacterial pneumonias in infants, part II	6,806 00	6,800 33
Limnological study of the waters of Hamilton Bay	7,332 81	5,906 74
To study the effect of proteolytic enzymes on typhoid vaccine	2,500 00	2,429 62
A study of echinococcus granulosus	3,400 00	2,103 90
To study the use of antibiotics in meningitis	5,600 00	4,681 84
A study of pasteurization and sterilization techniques	3,390 00	1,810 46
A study of the prevalence and causes of strabismus	10,410 00	8,346 18
A study of endocrine disorders	11,550 00	10,318 32
Survey and investigation of urban atmospheric pollution	7,400 00	6,737 15
Investigations of poliomyelitis in Canadian Eskimos	12,275 00	12,275 00
An investigation of the physiological effects of alumina, silica and related fumes and other atmospheric additives on experimental animals	7,000 00	5,958 64
Studies on the mechanism and therapy of experimental plumbism	6,000 00	3,105 83
Nutritional studies in the aged	4,200 00	3,471 16
A study of the functional and pathological effects of environmental noise on hearing	3,350 00	2,800 21
To establish conditions for the preparation of Dextran	22,500 00	20,209 72
Synthesis of unsaturated alphalectithins and cardioplin-like phosphotidic acids ..	2,225 00	1,226 40
	228,334 81	183,502 05
<i>Manitoba</i>		
Study of milk processing methods	3,752 38	3,465 25
Comparative clinical and epidemiological investigation of all known cases of multiple sclerosis in Greater Winnipeg	5,040 00	3,686 45
Investigation of staphylococcal infection of mothers and newborns	3,000 00	1,521 95
Investigation into human abortion	2,700 00	1,611 77
	14,492 38	10,285 42

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Saskatchewan</i>		
A survey of disseminated sclerosis in Saskatchewan	6,635 00	6,131 66
Experimental studies on rheumatic fever and rheumatoid diseases	6,416 41	6,397 81
Research on pathogenesis of tuberculosis	8,360 00	6,395 60
	21,411 41	18,925 07
<i>Alberta</i>		
Study of systemic fungi of Alberta	3,900 00	3,490 02
A survey to investigate the distribution of pollen and mold spores in Alberta ..	5,845 00	5,756 00
	9,745 00	9,246 02
<i>British Columbia</i>		
Evaluation of the antigenicity of cholera vaccine in the fluid media	461 78	461 78
Investigation of schistosome dermatitis in British Columbia lakes	4,230 00	4,192 31
A study into the control of skin infections in the newborn	2,790 00	2,563 07
	7,481 78	7,217 16
	<u>\$ 372,074 56</u>	<u>\$ 313,546 57</u>

Special Health Grants

	<u>Estimates</u>	<u>Expenditures</u>
Grants to Health Organizations—		
Vote 283 Canadian Mental Health Association.....	10,000 00	10,000 00
Vote 284 Health League of Canada.....	10,000 00	10,000 00
Vote 285 Canadian Public Health Association.....	5,000 00	5,000 00
Vote 286 Canadian National Institute for the Blind.....	45,000 00	45,000 00
Vote 287 L'Association Canadienne Française des Aveugles.....	6,000 00	6,000 00
Vote 288 L'Institut Nazareth de Montreal.....	4,050 00	4,050 00
Vote 289 Montreal Association for the Blind.....	4,050 00	4,050 00
Vote 290 Canadian Tuberculosis Association.....	20,250 00	20,250 00
Vote 291 Victorian Order of Nurses.....	13,100 00	13,100 00
Vote 292 St. John Ambulance Association.....	10,000 00	10,000 00
Vote 293 Canadian Red Cross.....	10,000 00	10,000 00
Vote 294 Canadian Paraplegic Association.....	15,000 00	15,000 00
	(20) <u>\$ 152,450 00</u>	<u>\$ 152,450 00</u>

WELFARE BRANCH

Vote 295 Welfare Branch Administration

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	23,196 00	23,196 00	23,196 00
Allotted from Vote 131, Salaries, etc.....	1,500 00	1,500 00	1,494 23
	(1) 24,696 00	24,696 00	24,690 23
A Professional and Special Services.....	(4) 2,500 00	2,500 00	2,500 00
Travelling Expenses—Staff	(5) 2,000 00	1,850 00	1,490 82
Telephones and Telegrams.....	(8) 400 00	800 00	772 65
Educational and Informational Material Other than Publications	(10) 2,000 00	1,800 00	1,380 94
Office Stationery, Supplies and Equipment.....	(11) 500 00	400 00	339 11
Sundries	(22) 100 00	150 00	123 05
	<u>\$ 32,196 00</u>	<u>\$ 32,196 00</u>	<u>\$ 31,296 80</u>

This vote was provided for the costs of (a) the general administration of the Branch; (b) the preparation and distribution of educational and informational publicity of a welfare nature; and (c) the engagement of, and consultation with, experts in the welfare field.

A Under authority of P.C. 87/3711, July 20, 1951, expenditures comprised payments to the School of Social Sciences of Laval University to obtain sociological data regarding levels of living of older age groups in the Province of Quebec.

Vote 296 Family Allowances—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 1,671,289 00	1,671,289 00	1,607,434 40
A Investigational, Legal and Other Professional and Special Services	(4) 60,000 00	50,000 00	47,068 69
Travelling Expenses—Staff.....	(5) 67,500 00	67,500 00	49,563 01
Freight, Express and Cartage.....	(6) 5,000 00	5,000 00	4,116 76
Postage	(7) 65,000 00	61,000 00	53,978 86
Telephones and Telegrams.....	(8) 6,000 00	8,500 00	8,355 05
Printing of Educational, Informational and Other Publications	(9) 35,000 00	32,500 00	2,733 35
Educational and Informational Material Other than Publications	(10) 1,500 00	1,500 00	603 12
Office Stationery, Supplies and Equipment.....	(11) 78,000 00	95,000 00	75,165 92
Materials and Supplies.....	(12) 13,000 00	9,500 00	7,550 28
Sundries	(22) 2,000 00	2,500 00	2,197 64
	<u>\$2,004,289 00</u>	<u>\$2,004,289 00</u>	<u>\$1,858,767 06</u>

A Legal fees of \$500 or over were paid to: J. A. Meunier, Montreal, \$749.50; T. McNicol, Jonquiere, Que., \$631.

Family Allowances—Family Allowances Payments, Family Allowances Act, c. 40, 1944, as amended..... (25) \$320,457,673 03

The above Act provides for payment of monthly allowances for all eligible children resident in Canada under the age of 16 years.

The scale of monthly payments for each child is as follows: under 6 years of age, \$5; 6-9 years, \$6; 10-12 years, \$7; 13-15 years, \$8. Payments cease with the payment for the month in which the child reaches the age of sixteen years or may cease earlier if certain regulations under the Act, such as school attendance, are not observed. In cases where both parents filed the registration form for such allowances, payment is made to the mother but, where only one parent filed the form, payment is made to that parent provided a satisfactory explanation is given. For administrative purposes, Regional Offices have been established in each provincial capital.

Payments of allowances are made under authority of the Act, from unappropriated moneys in the Consolidated Revenue Fund; while the administrative expenses are payable out of moneys appropriated by Parliament for that purpose (Vote 296).

P.C. 5093, August 3, 1945, authorized the payment of family allowances for eligible Eskimo and Indian children to the Department of Resources and Development, and the Indian Affairs Branch of the Department of Citizenship and Immigration, where it is in the best interests of the child. Disbursements, on behalf of children in respect of whom allowances are paid, are made from the relevant Deposit and Trust Accounts of those Departments.

A distribution by provinces of payments made to parents or other parties responsible for the maintenance of children eligible for such allowances follows.

DETAILS OF FAMILY ALLOWANCES PAYMENTS

Province in which recipients reside	1951-52			1950-51		
	Number of Families March, 1952	Number of Children March, 1952	Payments \$ cts.	Number of Families March, 1951	Number of Children March, 1951	Payments \$ cts.
Newfoundland.....	52,552	150,995	10,613,908 00	51,663	145,230	10,224,103 00
Nova Scotia.....	93,051	222,664	15,949,540 73	92,095	218,496	15,660,003 27
Prince Edward Island.....	13,248	34,698	2,495,987 00	13,317	34,308	2,467,257 00
New Brunswick.....	73,167	195,355	13,892,907 00	72,692	191,608	13,708,198 00
Quebec.....	542,651	1,454,369	102,883,811 56	525,358	1,405,161	99,558,247 04
Ontario.....	651,272	1,327,304	93,207,144 30	627,511	1,265,313	89,034,870 53
Manitoba.....	110,466	235,347	16,703,466 69	108,288	228,245	16,235,519 56
Saskatchewan.....	119,006	267,625	19,424,561 76	118,276	264,582	19,237,070 80
Alberta.....	140,497	303,646	21,573,429 99	135,864	292,104	20,762,273 29
British Columbia.....	166,734	329,130	23,063,642 85	161,088	313,525	21,952,569 36
Northwest and Yukon Territories.....	4,077	9,053	649,273 15	4,040	8,819	625,348 67
	1,966,721	4,530,186	320,457,673 03	1,910,192	4,367,391	309,465,460 52

Votes 297 and 733 Old Age Pensions and Pensions to the Blind—Administration

		Estimates	Allotments	Expenditures
	Salaries	(1) 70,119 00	64,744 00	47,895 90
A	Oculists' Services	(4) 18,000 00	18,000 00	16,968 14
	Travelling Expenses—Staff	(5) 22,000 00	25,250 00	20,558 20
	Freight, Express and Cartage	(6) 150 00	150 00	84 91
	Telephones and Telegrams	(8) 300 00	425 00	383 89
	Printing of Regulations, Reports and Other Publications	(9) 750 00	1,250 00	782 95
	Office Stationery, Supplies and Equipment	(11) 750 00	1,500 00	1,280 48
B	Travelling Expenses—Advisory Board Members	(22) 3,000 00	3,750 00	3,739 79
	Sundries	(22) 50 00	50 00	
		<u>\$ 115,119 00</u>	<u>\$ 115,119 00</u>	<u>\$ 91,694 26</u>

This vote was provided for the cost of carrying out the Federal Government's responsibility in administering the payments by the provinces of old age pensions. This requires an examination of all decisions made by provincial pension authorities, as well as an audit of accounts submitted quarterly by the provinces.

A Medical fees of \$500 or over were paid to: F. J. Desmond, Moncton, N.B., \$557; L. G. Joubert, Montreal, \$2,945; E. J. Maranda, Quebec, \$635; A. Panneton, Three Rivers, Que., \$520; M. Rochette, La Malbaie, Que., \$4,510.

B Payments included \$561.95 to N. V. K. Wylie, Dawson, Y.T.

Old Age Pensions and Pensions to the Blind—Payment of Dominion's share of pensions, Old Age Pensions Act, c. 156, R.S., as amended..... (26) \$ 80,206,025 10

Payments under the Old Age Pensions Act ceased as at December 31, 1951, when pensioners over the age of seventy years were transferred to the administration of the Old Age Security Act and blind pensioners were transferred to the administration of the Blind Persons Act. The Old Age Security Act and the Blind Persons Act came into force on January 1, 1952. The Old Age Pensions Act was continued in force after that date in order that applications not dealt with by the provincial authorities by December 31, 1951, might be completed. It had not been repealed as at March 31, 1952.

Under the provisions of the Old Age Pensions Act, pensions were payable under agreements with the provinces at the age of seventy years or twenty-one years if the applicants were blind. The residence requirement was twenty years' residence in Canada immediately preceding the date of the proposed commencement of pension with special provisions for persons who had been absent from Canada during that period. The maximum income, including pension, allowed in the case of an unmarried old age pensioner was \$600 a year and in the case of a married old age pensioner, \$1,080 a year. Higher amounts were allowed for blind pensioners and for married old age pensioners whose spouses were blind.

The Federal contribution was 75 per cent of not more than \$40 a month. Certain provinces, however, provided additional benefits in the form of supplemental allowances of from \$2.50 to \$10 a month and medical, dental and optical services and hospitalization without cost to pensioners for themselves and their dependents.

In the month of December, 308,825 persons were receiving old age pensions and 11,335 persons, pensions for the blind.

A statement of Federal expenditures by provinces in connection with assistance to aged and blind persons will be found at the end of the comment on the relevant appropriations.

The Old Age Assistance Act—Payment of Federal share of assistance, The Old Age Assistance Act, c. 55, 1951 (First Session)..... (26) \$2,277,238 49

The Act makes provision for the payment of a Federal contribution of 50 per cent on not more than \$40 per month towards assistance to persons who have attained the age of 65 years and who fulfil the residence and income requirements specified in the Act. In order to qualify, an applicant must have resided in Canada for the 20 years immediately preceding the date of the proposed commencement of assistance. Both the Act and the regulations under the Act make special provision for persons who may have been absent during

the twenty year period. The maximum income allowed, including assistance, is \$720 a year in the case of an unmarried person, \$1,200 in the case of a married person and \$1,320 in the case of a married person with a blind spouse. Assistance is not payable to any person who is in receipt of an allowance under the Blind Persons Act or the War Veterans' Allowance Act, 1946, or a pension under the Old Age Security Act.

Under the Act, the Provincial Government is required to enter into an agreement with the Federal Government. In the agreement, a province may specify the minimum age of a recipient and any other conditions of eligibility set forth in the provincial law, the maximum assistance to be paid and the maximum amounts of allowable income.

The agreements with nine of the ten provinces and with the Northwest Territories provide for a maximum payment of \$40 a month from January 1, 1952. The agreement with Newfoundland provides for a maximum payment of \$30 a month from April 1, 1952. Under all agreements, old age assistance is payable at the age of 65 years. The maximum amounts of income specified in the agreements are the amounts allowed by the Act. There are no added conditions of eligibility.

The Yukon Territory did not pass enabling legislation until after the close of the fiscal year 1951-52 and, therefore, no agreement with the Federal Government was completed.

The Blind Persons Act—Payment of Federal share of allowances, The Blind Persons Act, c. 38, 1951 (First Session).....	(26)	\$721,449 24
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The Act makes provision for Federal contributions of 75 per cent of not more than \$40 towards the payment of allowances to blind persons of 21 years of age or over who fulfil the residence and income requirements. The Act requires residence in Canada during the 10 years immediately preceding the date of the proposed commencement of the allowance but makes special provision for persons who may have been absent from Canada during the 10 year period. In the case of an unmarried person, the maximum income allowed is \$840 a year or \$1,040 a year if there is a dependent child or children. The maximum income allowed for a married person is \$1,320 a year or \$1,440 if the spouse is also blind. An allowance for blindness is not payable to any person who is in receipt of assistance under the Old Age Assistance Act, an allowance under the War Veterans' Allowance Act, 1946, a pension under the Old Age Security Act, or a pension in respect of blindness under the Pensions Act.

The Provincial Government is required to enter into an agreement with the Federal Government. The Act provides that a province, in its agreement, shall specify the maximum allowance to be paid and the maximum amounts of allowable income. Agreements with the ten provinces and the Northwest Territories, effective as of January 1, 1952, provide for a maximum allowance of \$40 a month and for the maximum amounts of allowable income specified in the Act. The Yukon Territory did not pass enabling legislation until after the close of the fiscal year 1951-52 and, therefore, no agreement with the Federal Government was completed.

STATEMENT OF FEDERAL GOVERNMENT EXPENDITURES IN CONNECTION WITH ASSISTANCE TO THE AGED AND THE BLIND

Province	To December 31, 1951		From January 1, 1952			
	Contributions to Provincial Payments		Contributions to Provincial Payments			
	Old Age Pensions (70 Years— Means Test)	Pensions to Blind Persons	Number of Recipients March, 1952	Old Age Assistance (65 Years— Means Test)	Number of Recipients March, 1952	Allowances to Blind Persons
	\$	cts.	\$	cts.	\$	cts.
Newfoundland.....	3,094,762 74	100,664 50				28,237 49
Nova Scotia.....	5,030,880 59	267,014 49	2,271	95,673 45	734	64,199 33
Prince Edward Island.....	745,143 45	31,893 76	305	6,532 45	75	6,460 17
New Brunswick.....	4,153,006 72	285,471 66	3,237	165,637 56	783	69,185 98
Quebec.....	19,078,137 52	1,066,635 18	12,267	690,081 24	3,013	271,902 08
Ontario.....	23,286,334 41	651,182 78	12,697	672,512 10	1,604	142,984 41
Manitoba.....	4,595,957 43	157,412 27	1,239	106,689 51	401	35,948 87
Saskatchewan.....	4,515,748 41	133,945 15	2,497	133,392 55	343	30,667 15
Alberta.....	4,590,331 49	129,609 10	2,954	144,051 36	376	33,766 59
British Columbia.....	8,080,866 54	176,923 77	4,134	262,668 27	426	37,827 17
Northwest Territories.....	8,955 77	460 00			1	90 00
Yukon.....	24,147 37	540 00			2	180 00
	77,204,272 44	3,001,752 66	41,601	2,277,238 49	8,079	721,449 24

Summary—

Old Age Pensions and Old Age Assistance Payments to March 31, 1952.....	79,481,510 93
Blind Persons Pensions and Allowances to March 31, 1952.....	3,723,201 90
Old Age Security Payments to March 31, 1952 (see page O-52 of this section for details).....	76,066,834 63

\$159,271,547 46

Vote 734 Old Age Security—To conduct the necessary registration for universal old age pensions and to organize and administer the payment of such pensions

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 288,000 00	309,700 00	306,826 47
Professional and Special Services	(4) 5,000 00	2,200 00	2,133 71
Travelling Expenses—Staff	(5) 6,000 00	5,100 00	4,980 68
Freight, Express and Cartage	(6) 5,000 00	4,100 00	3,966 78
Postage	(7) 51,000 00	61,500 00	61,450 62
Telephones and Telegrams	(8) 3,000 00	3,800 00	3,666 09
Educational and Informational Material other than Publications	(10) 60,000 00	58,500 00	57,605 09
Office Stationery, Supplies and Equipment	(11) 67,500 00	61,400 00	55,632 06
Materials and Supplies	(12) 20,000 00	600 00	426 18
Sundries	(22) 3,000 00	1,600 00	1,458 34
	<u>\$ 508,500 00</u>	<u>\$ 508,500 00</u>	<u>\$ 498,146 02</u>

This vote was provided for (a) the cost of carrying out the Federal Government's responsibility in administering the Old Age Security Act, (b) the examination of applicants' qualifications for pensions, and (c) provision for administering the pensions of those incapable of managing their own affairs.

Vote 608 Old Age Security—To provide for the transfer to the Old Age Security Fund of the amount by which the pension payments from the Fund exceed the receipts into the Fund during the fiscal year 1951-52, which is estimated at

57,000,000 00

Expenditures (26) **\$ 49,668,855 32**

The Old Age Security Act, c. 18, 1951 (2 Sess.) provides for the payment, without a means test, of a monthly pension of forty dollars to eligible residents of Canada seventy years of age or over, effective from the first day of January, 1952. The principal requirements which an applicant must fulfil refer to age and residence. The applicant must have resided in Canada for the twenty years immediately preceding the day on which his application is approved. Special provision is made, however, for those who may have been absent from the country during this period.

The Act provided for the imposition of a 2 per cent sales tax, a 2 per cent personal income tax and a 2 per cent tax on corporate profits to provide for payment of these pensions. The sales tax is not in addition to the current sales tax as, concurrently with the enactment of this tax, provision was made for a reduction from 10 per cent to 8 per cent in the rate under the Excise Tax Act. In effect, a 2 per cent sales tax was transferred from one Act to another with no change in the over-all rate.

Section 11(2) of the Act directs that an account shall be established in the Consolidated Revenue Fund to be known as the Old Age Security Fund to which shall be credited in each fiscal year the amounts derived from the above taxes. All pensions payable under the Act are to be charged to the Fund. If the Minister of Finance is of the opinion that the amount to the credit of the Fund is or will be less than the amount required to pay the pensions payable under the Act, he may direct that amounts be credited to the Fund by way of temporary loans and the amount of such loans are to be charged to the Fund by way of repayment at such time as the Minister of Finance may direct. The above amount does not come within this category but was provided to cover the deficit caused by the commencement of pensions before the full yield of the old age security taxes became effective. The sources of the funds transferred to the Old Age Security Fund to cover the payments in the current fiscal year were as follows:

Transferred from Department of National Revenue

Income Taxes	
Individuals	100,000 00
Corporations	2,000,000 00
Sales tax	24,297,979 31

26,397,979 31

Provided from Vote 608

49,668,855 32

\$ 76,066,834 63

A distribution by provinces of payments made to pensioners or other parties responsible for the maintenance of eligible pensioners follows:

Province in which recipients reside	Number of Pensioners, March 31, 1952	Payments
Newfoundland	14,177	1,697 080 00
Nova Scotia	34,832	4,124,080 00
Prince Edward Island	6,338	754,720 00
New Brunswick	24,540	2,935,240 00
Quebec	139,954	16,579,994 63
Ontario	238,925	28,194,920 00
Manitoba	37,826	4,457,480 00
Saskatchewan	37,153	4,399,120 00
Alberta	36,637	4,333,120 00
British Columbia	72,225	8,543,040 00
Northwest and Yukon Territories	406	48,040 00
Total	643,013	\$ 76,066,834 63

Vote 298 National Physical Fitness—Administration	68,240 00
Expenditures	\$ 68,240 00
Vote 299 National Physical Fitness—Assistance to Provinces	82,214 00
Expenditures	(20) \$ 82,214 00

The National Physical Fitness Act, c. 29, 1943, authorized the establishment of a National Council on Physical Fitness to promote the physical fitness of the people of Canada by the extension of physical education and the organization and encouragement of activities for this purpose.

The Act states that "There shall be a special account in the Consolidated Revenue Fund to be known as the National Physical Fitness Fund to which shall be credited all sums of money which may be appropriated by Parliament for the purposes of this Act and all sums of money received by way of grant, bequest, donation or otherwise for the purposes of or on behalf of the Council" and "the Minister of Finance may, subject to the provisions of this Act, make disbursements from the Fund on the requisition of the Council". The Act is administered by the Minister of National Health and Welfare who is required to submit an annual report to Parliament containing a statement of all amounts paid into or credited to the Fund and all disbursements therefrom.

Pursuant to these provisions, the above amounts appropriated by Parliament were transferred to the National Physical Fitness Fund (see under Open Accounts further on in this Section). The following statement covers disbursements from the Fund although the first column under Administration shows details of the Printed Estimates for Vote 298.

DETAILS OF DISBURSEMENTS FROM THE NATIONAL PHYSICAL FITNESS FUND

	Estimates 1951-52	Unexpended Balance 1950-51	Total Available	Disbursements 1951-52
Administration				
Salaries	(1) 32,240 00	460 16	32,700 16	24,126 76
Professional and Special Services	(4) 10,000 00	6,478 73	16,478 73	3,135 00
Travelling Expenses—Staff	(5) 5,000 00	467 57	5,467 57	3,667 84
Freight, Express and Cartage	(6) 1,300 00	762 87	2,062 87	634 42
Postage	(7) 400 00		400 00	95 34
Telephones and Telegrams	(8) 800 00	589 67	1,389 67	1,130 59
Printing of Educational, Informational and other Publications	(9) 16,000 00	17,626 89	33,626 89	29,741 82
Educational and Informational Material other than Publications ...	(10) 16,500 00	2,100 00	18,600 00	4,412 83
Office Stationery, Supplies and Equipment	(11) 7,000 00	4,717 20	11,717 20	2,817 19
Travelling Expenses—Council Members and others	(22) 5,000 00	8,000 00	13,000 00	5,918 83
Sundries	(22) 1,000 00	945 06	1,945 06	1,042 77
	95,240 00	42,148 15	137,388 15	76,723 39

	Estimates 1951-52	Unexpended Balance 1950-51	Total Available	Disbursements 1951-52
A Less—estimated balance in the National Physical Fitness Fund at the beginning of the fiscal year	(34) 27,000 00		27,000 00	
	68,240 00	42,148 15	110,388 15	76,723 39
Assistance to Provinces				
Nova Scotia				9,260 69
Prince Edward Island				1,858 50
New Brunswick				8,412 32
Ontario	(20) 82,214 00	175,201 10	257,415 10	74,063 25
Manitoba				9,573 45
Saskatchewan				17,520 75
Alberta				15,567 75
British Columbia				15,993 00
				152,249 71
Total	\$ 150,454 00	\$ 217,349 25	\$ 367,803 25	\$ 228,973 10

A This represents an estimate, made at the time the details of the Main Estimates were originally submitted to Treasury Board, i.e., a number of months before the close of 1950-51, of the balance in the Fund as at March 31, 1951 of the amount provided for administration expenses only. The intention was that Parliament would appropriate the amount required for administration in the fiscal year 1951-52, less the unexpended balance of that previously provided and transferred to the Fund.

Vote 300 Assistance to Schools of Social Work.....	100,000 00
Expenditures.....	(20) \$ 100,000 00

The amount of the above vote was not subdivided in the Estimates; the allocations were made by Treasury Board.

This vote provided for the cost of financial aid to the schools of social work listed below.

A technical Advisory Committee on social work education, consisting of representatives of these schools, was established under authority of P.C. 1975, May 17, 1946. The committee recommended for the year 1951-52 that \$100,000 be allocated on the basis of \$3,000 to each school and the remainder on the basis of enrolment of full time students in attendance at each school. This recommendation was approved by P.C. 88/3711, July 20, 1951.

The allocations by schools, and the payments follow:

The Maritime School of Social Work	5,890 00
Laval University, School of Social Science	9,350 00
University of Montreal, School of Social Work	9,920 00
McGill University, School of Social Work	13,100 00
St. Patrick's College, School of Social Welfare	6,890 00
University of Toronto, School of Social Work	23,040 00
University of Manitoba, School of Social Work	8,190 00
University of British Columbia, School of Social Work	23,620 00
	\$ 100,000 00

Vote 301 Grant to Canadian Welfare Council.....	16,000 00
Expenditures.....	(20) \$ 16,000 00

Transfer from Vote 245 Defence Forces (Department of National Defence) To Provide for Civil Defence

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	271,702 00	361,552 00	188,319 85
Professional and Special Services	(4)		2,000 00	116 00
Travelling Expenses—Staff	(5)	88,500 00	48,500 00	35,152 03
Freight, Express and Cartage	(6)	5,000 00	5,000 00	4,485 71
Postage	(7)		500 00	33 80
Telephones and Telegrams	(8)	2,500 00	3,200 00	3,151 66
Printing of Educational, Informational and other Publications	(9)	51,500 00	121,500 00	80,161 61
Printing of Material other than Publications	(10)		25,000 00	21,866 08
Office Stationery, Supplies and Equipment	(11)	18,500 00	31,000 00	28,258 93
A Materials and Supplies	(12)	4,303,500 00	779,500 00	211,684 25
B Acquisition or Construction of Buildings and Works ...	(13)	350,000 00	350,000 00	17,651 86
Repairs and Upkeep of Buildings and Works	(14)		15,000 00	4,354 63
C Acquisition of Equipment	(16)		2,334,650 00	189,444 31
Repairs and Upkeep of Automotive and other Equipment	(17)		1,300 00	1,239 93
Light, Heat, Power and Water	(19)		20,500 00	
D Travelling Expenses—Other than Staff	(22)		92,000 00	83,690 70
Sundries	(22)	5,000 00	5,000 00	2,394 38
		5,096,202 00	4,196,202 00	872,005 73
Less—Current year's commitment authority		900,000 00		
		<u>\$4,196,202 00</u>	<u>\$4,196,202 00</u>	<u>\$ 872,005 73</u>

T.B. 405340, April 24, 1951 authorized the transfer from the Department of National Defence of the sum of \$5,096,202 composed of \$4,196,202 cash and \$900,000 current commitment authority for estimated expenditures in 1951-52 and, in addition, the sum of \$1,822,500 future years' commitment authority for the purposes of civil defence. The Estimate column shows the cash allotments transferred and the allotments column a revised classification to conform with those of this Department.

The allotments were provided for the cost of the overall planning and organization of a civil defence program in Canada in co-operation with Provincial and municipal authorities, the United States, and other countries. This planning included (a) the production and distribution of educational and informational material on all phases of civil defence precautionary measures; (b) the provision of warning systems, firefighting and radiation equipment and the standardization of hose couplings; (c) the stock piling of medical and other equipment and supplies; (d) first aid training in hospitalization and evacuation; and (e) the operation of a technical training school at Connaught Ranges, Ottawa.

A Included the purchase of steel helmets, \$43,240; anti-gas clothing and supplies, \$28,771.78; blankets, \$11,738.94; fire fighting supplies, \$18,537.59; coveralls, \$28,960.03; food supplies—Civil Defence School, \$7,997.60.

B Payments consisted of architect's fees to James Adam amounting to \$11,645.16 in respect of plans for a civil defence college and \$6,006.70 for the survey and appraisal of the Thomas Estate property on the Aylmer Road (near Ottawa) as a proposed site. Payments of \$500 or over from the latter amount were: T. Lanctot, Hull, Que., \$1,537.50; U. LeBlanc, Montreal, \$1,400; J. E. Pitt, Montreal, \$1,500; E. S. Sherwood, Ottawa, \$1,312.50.

C Included the purchase of air raid sirens, \$95,880.11; stirrup pumps, \$10,020; stretchers, \$11,420; 2 trucks, \$3,858.63; 1 rescue squad car, \$8,064.15; 2 station wagons, \$5,383.58.

D Expenditures covered travelling and living expenses under authority of various Orders-in-Council of selected Provincial and municipal candidates for civil defence courses at various centres in Canada, the United States, and Great Britain. The following received \$500 or over: G. Creffield, New Westminster, B.C., \$828.48; F. I. Houghton, Halifax, \$738.06; J. C. Jefferson, Edmonton, \$555.55; S. Somerville, Edmonton, \$641.33; C. R. S. Stein, Victoria, \$1,582.48; C. Van Dusen, Edmonton, \$551.30.

S. Denman of Cockfield, Brown & Co., Montreal, was employed from July 24, 1951, under authority of P.C. 80/4699, September 6, 1951, and P.C. 70/7011, December 31, 1951, to advise the Minister on a civil defence publicity and public relations program, with payment of actual living and travelling expenses while on Government duty. He received \$2,815.16.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. (21) \$ 3,116 64

Payments of Damage Claims

Sundry claims, each under \$1,000 (3)	\$ 1,085 38
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REVENUES

Comparative Summary

	1951-52	1950-51
A Privileges, Licences and Permits	24,718 80	25,756 36
B Proceeds from Sales	102,902 58	91,110 95
C Services and Service Fees	380,940 68	371,144 19
D Refunds of Previous Years' Expenditure	203,572 69	242,044 69
E Miscellaneous	41,155 99	35,630 38
Total Ordinary	\$ 753,290 74	\$ 765,686 57

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Food and drugs, \$597.60; opium and narcotic drugs, \$4,335; proprietary or patent medicines, \$3,712; rentals, Indian Health Services hospitals staff, \$16,074.20		24,718 80
B Proceeds from Sales: Departmental publications, \$1,165.24; meals to staff of Services hospitals—Sick Mariners', \$548.68, Immigration Medical, \$3,230.26, Indian Health, \$97,619 (including accommodation); meals, Civil Defence Training School, \$339.40		102,902 58
C Services and Service Fees:		
Tonnage Duties: Newfoundland, \$14,396.46; Nova Scotia, \$59,810.82; Prince Edward Island, \$1,346.04; New Brunswick, \$20,854.90; Quebec, \$77,310.36; Ontario, \$170.68; Manitoba, \$1,638.42; British Columbia, \$83,200.57	258,728 25	
Tonnage duties are levied on ships arriving at Canadian ports. Sick mariners employed on board and belonging to ships on which such duties have been paid are provided with gratuitous medical and surgical treatment.		
Food and drugs analysis fees	16,620 50	
Fumigation of ships	1,983 77	
Hospitalization in Indian Health Services hospitals (other than Indians)	103,608 16	380,940 68
D Refunds of Previous Years' Expenditure:		
Refunds in respect of 1950-51 General Health Grants:		
Prince Edward Island—Health Survey, \$1,145.88; General Public Health, \$307.68	1,453 56	
New Brunswick—General Public Health, \$1,103.47; Professional Training, \$534.92	1,638 39	
Quebec—Health Survey, \$50; Hospital Construction, \$14,555.78; General Public Health, \$11,496.99; Tuberculosis Control, \$39,095.47; Mental Health, \$57,332.90; Venereal Disease Control, \$10,998.50; Crippled Children, \$4,946.67; Cancer Control, \$12,112.20; Public Health Research, \$4,735.67	155,324 18	
Ontario—Hospital Construction, \$7,000; General Public Health, \$1,954.65; Tuberculosis Control, \$62.12; Public Health Research, \$452.34	9,469 11	
Manitoba—Professional Training	198 38	
Saskatchewan—Tuberculosis Control, \$2,345.70; Mental Health, \$315.80	2,661 50	
Alberta—General Public Health, \$691.11; Tuberculosis Control, \$3.90; Mental Health, \$7.65; Professional Training, \$3,304.66	4,007 32	
British Columbia—Health Survey, \$7,911.60; General Public Health, \$703.53; Mental Health, \$735.90	9,351 03	
	184,103 47	
Sundry	19,469 22	203,572 69

E Miscellaneous:

Fines and forfeitures: food and drugs, \$4,657.98; opium and narcotics, \$29,593.56; family allowances, \$4,724.30.....	38,975 84	
Sundry	2,180 15	41,155 99
Total Ordinary		\$ 753,290 74

Certified correct.

G. D. W. CAMERON,

Deputy Minister of National Health.

GEORGE F. DAVIDSON,

Deputy Minister of Welfare.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
A National Physical Fitness Fund.....	217,349 25	228,973 10	150,454 00	138,830 15
Insurance, Pension and Guaranty Accounts				
<i>Pension and Retirement Funds—</i>				
B Old Age Security Fund.....		76,066,834 63	76,066,834 63	
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
C Unclaimed Cheques Suspense—				
National Health and Welfare.....	1,356 96			1,356 96
	<u>\$ 218,706 21</u>	<u>\$ 76,295,807 73</u>	<u>\$ 76,217,288 63</u>	<u>\$ 140,187 11</u>

A The credit represents the transfer hereto, under authority of the National Physical Fitness Act, c. 29, 1943, of the amount provided under Votes 298 and 299. Debits are payments, upon requisition by the National Council on Physical Fitness, to the provinces under conditions prescribed in the Act, and for administrative expenses. Details of the debits are shown under Votes 298 and 299.

B The credit represents the transfer hereto, under authority of the Old Age Security Act, c. 18, 1951 (2 Sess.), of the amounts credited to the Fund by the Department of National Revenue from sales and income taxes, also the amount provided under Vote 608. Debits are payments under conditions prescribed in the Act.

Temporary loans totalling \$64,714,920.01 made to the Fund under authority of section 11(3) of the Act were repaid before the close of the fiscal year.

A distribution by provinces of payments made to applicants eligible for pensions is shown on page O-52.

C All cheques, except those drawn on Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year		
Previous years—Collectible	878 14	246 94
Family allowances overpayments	261,271 48	361,174 29
Previous Years—Uncollectible		
Family allowances overpayments	110,436 56	77,226 94
Sundries	376 56	500 20
	<u>\$ 372,962 74</u>	<u>\$ 439,148 37</u>

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list for each Branch contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENTAL ADMINISTRATION

Salaried employees receiving \$5,000 or over

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
Archambault, L. C. \$	5,920 00		Hodgins, H. S.	5,420 00	1,053 26
Carty, G. M.	5,140 00		Hurst, F. E.	5,260 00	713 24
Curran, R. E.	7,200 00	\$ 1,004 37	Josie, G. H.	5,580 00	
Emerson, D. G.	5,820 00	1,871 98	Wallace, D. P.	6,360 00	944 68
Francis, C. L.	5,260 00		Waters, O. J.	5,880 00	
Ginnæ, E. L.	5,000 00	641 60	Willard, J. W.	6,900 00	2,152 48†
Hickson, J. A.	5,090 00	865 28			

Other salaried employees who received travelling expenses of \$500 or over

	<u>Travelling expenses</u>		<u>Travelling expenses</u>		<u>Travelling expenses</u>
Marsh, H. E. \$	673 79	Senecal, A.	556 19	Tubman, W. J.	559 88
Rowse, F. W.	683 92	Sparks, J. E.	856 50	Wickett, L. L.	715 07

†Included \$1,398.01 charged to Department of Labour, Vote 190.

NATIONAL HEALTH BRANCH

Salaried employees receiving \$5,000 or over

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
Cameron, G. D. W., Deputy Minister \$	13,500 00	\$ 616 63	Braid, P. E.	5,260 00	
Adamson, J. P.	5,580 00	{ 1,717 30	Brickenden, F. M.	5,920 00	1,070 83
Aeberli, E. W.	6,220 00	{ 1,345 80*	Brown, H. K.	7,200 00	2,392 34
Allen, R. H.	6,900 00	{ 1,536 00†	Bulmer, H. R.	6,220 00	{ 2,334 19
Allmark, M. G.	5,920 00	{ 2,440 99	Bundock, J. B.	6,220 00	{ 3,996 00†
Ansley, H. A.	8,200 00	{ 2,580 00†	Bynoe, E. T.	6,580 00	{ 910 70
Archibald, B. C.	6,580 00	533 40	Campbell, D. R.	6,900 00	{ 4,104 00†
Audet, G.	6,220 00	871 45	Campbell, J. A.	5,520 00	508 10
Baker, A. H.	6,540 00	1,108 06	Cantin, A.	6,580 00	659 60
Baker, E. J.	5,980 00	5,544 00†	Carley, C. H.	5,840 00	1,998 14
Ball, W. L.	6,460 00	1,800 00†	Caron, M.	6,220 00	554 71
Barclay, W. S.	7,500 00	889 59	Chapman, R. A.	5,920 00	576 45
Beaudreau, M. A.	5,580 00	{ 732 67	Charron, K. C.	8,000 00	4,186 33
		{ 2,676 00†	Chevalier, P. M.	6,220 00	{ 3,092 92
		{ 1,265 96			{ 2,400 00†
Belanger, P. A.	5,580 00	{ 2,315 74*	Chiang, T. H.	6,220 00	
		{ 5,544 00†	Claman, B. B.	6,220 00	1,367 70
Belleville, L.	5,460 00	744 14	Clark, D. S.	5,580 00	{ 1,606 18
Black, J. E. L.	5,580 00				{ 4,104 00†
Black, S. C.	5,260 00	1,828 81	Clayton, A. B.	6,460 00	1,800 00†
Blanchard, J. F.	5,260 00		Cockburn, J. B.	5,580 00	{ 1,164 40
Blundell, S. F.	5,580 00	2,604 00	Conway, H. R.	6,220 00	{ 792 39*
					{ 4,104 90†

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cooper, R. M.	5,580 00	{ 1,113 62	Hughes, H. G.	3,200 00	1,186 50
Corbett, W. E. P.	6,460 00	{ 2,604 00†	Humphreys, F. A.	6,580 00	679 92
		{ 867 75	Hunt, E. T.	5,840 00	1,400 95
Corrigan, R. S. C.	6,900 00	{ 1,200 00†	Jackson, F. W.	10,000 00	1,910 07
Couillard, J. M.	6,900 00	2,300 54	Jean, P. E.	5,640 00	
Couture, E.	7,500 00	1,235 10	Jeffis, H. B.	7,200 00	{ 2,587 76
Couture, V.	5,260 00				{ 2,808 00†
Cram, E. J.	6,580 00		Jenkins, R. B.	6,580 00	1,653 50
Crandall, W. A.	5,886 00	1,538 75	Johnson, M.	5,100 00	
Davey, E. L.	6,900 00		Judge, J. R.	5,980 00	1,800 00†
DeKoven, M. J.	6,580 00		Kalbfleisch, G. L.	5,020 00	
Desjardins, A.	6,100 00		Kay, K. K.	7,200 00	1,906 40
Dougall, R. P. I.	6,220 00	{ 1,891 28	Labrecque, J. E.	6,460 00	
		{ 3,996 00†	Lamarche, M.	6,220 00	1,871 42
Dupuis, Y.	6,220 00	3,636 00†	LaSalle, M. J. M.	6,220 00	{ 3,856 39**
Edmison, E. R.	6,580 00				{ 4,140 00†
Edmonds, W. S. R.	5,920 00	730 94	Latour, G.	6,220 00	{ 542 17*
Edwards, H. I.	5,020 00				{ 4,140 00†
Elder, R. H.	6,580 00		Layton, B. D. B.	7,500 00	
Ewart, W.	6,220 00	956 89	Leroux, J.	5,120 00	807 66
Falconer, W. L.	7,200 00	825 66	Leroux, O. R. A.	7,500 00	1,202 97
Fiddes, G. W. J.	5,980 00	1,376 21*	Lockhart, J. P.	5,580 00	{ 706 00*
Fiset, P. E.	6,220 00				{ 2,136 00†
Fisher, J. W.	5,920 00	559 07	Lynch, M. G.	6,220 00	{ 1,428 17
Frost, W. H.	7,500 00	{ 635 58			{ 4,140 00†
		{ 1,487 51*	MacDonald, J. H.	6,260 00	
Galbraith, J. D.	7,080 00	659 44			{ 1,014 58
Gamble, C. S.	6,580 00		Mailloux, G.	5,580 00	{ 1,379 08*
Gibbard, J.	7,800 00	1,764 75			{ 4,140 00†
Girard, J. A.	6,220 00	517 02	Mainville, J. G. H.	5,580 00	2,316 74
Goodbrand, J. S.	6,460 00				{ 874 40*
Graham, W. D.	5,320 00				{ 3,960 00†
Grant, J. E.	6,220 00	{ 681 80	Marlatt, D. C.	7,800 00	1,420 27*
		{ 2,136 00†	Marshall, W. P.	6,220 00	{ 3,396 89
Gray, G. S.	6,460 00	580 20*			{ 2,400 00†
Greenberg, L.	5,920 00	1,691 34	Martel, E.	7,800 00	{ 2,228 80
Greenidge, A. H.	6,460 00	{ 1,590 40			{ 565 31*
		{ 1,800 00†	Matas, M.	6,580 00	
Gregson, W. E.	6,580 00		McCormack, C. W.	6,580 00	
Griffith, L. A.	6,220 00	{ 2,085 77	McDonald, A. D.	6,540 00	
		{ 4,284 00†	McEwen, B. B.	6,580 00	
Griggs, F. C.	6,220 00	2,400 00†	McKay, W. W.	6,100 00	
Griggs, W. P.	6,200 00	1,764 00†	McKee, W. N.	6,580 00	1,333 81*
Grove, J. H.	7,500 00	1,705 78	McKeown, W.	6,220 00	{ 1,551 02
Hall, W. H.	5,640 00				{ 2,400 00†
Hamel, A. M.	6,580 00	818 83	McKone, B.	7,200 00	647 63
Hammond, R. C.	5,540 00		McLaren, H. R.	6,220 00	578 60
Haramia, J. C.	6,460 00		McQuade, G. D.	6,220 00	2,028 00†
Harper, B. H.	6,580 00	2,387 41	Menzies, J. R.	6,900 00	1,848 87**
Harris, G. S.	6,220 00		Millar, J.	6,300 00	2,135 78
Harrison, R. M.	5,980 00	{ 1,257 75	Monty, L. A.	5,580 00	{ 3,430 35
		{ 767 79*			{ 3,960 00†
Hart, H. R. L.	5,580 00		Moody, J. P.	6,580 00	
Harvey, J. P.	6,580 00	1,001 19	Moore, P. E.	9,000 00	1,456 10
Hayward, R.	6,580 00	631 82	Morrell, C. A.	8,000 00	
Head, P. W.	6,580 00		Morris, H. V.	5,580 00	2,604 00†
Henderson, D. L.	6,540 00				{ 625 27
Hill, W. H.	5,640 00		Morrison, J. B.	5,580 00	{ 526 00*
Hirtle, L. R.	6,100 00				{ 2,028 00†
Hoffman, O.	6,580 00		Muirhead, W. R.	6,220 00	{ 2,059 66
Horne, H. E.	5,140 00				{ 2,136 00†
Horowicz, J. H.	5,220 00	1,207 60	Murray, W. B.	6,580 00	821 51
Hossick, K. C.	6,580 00	654 97	Nagler, F. P.	6,900 00	628 69
			Northover, R. J.	5,840 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Orford, T. J.	6,580 00	1,862 05	Sparks, G. L.	6,220 00	
Osborne, J. C.	6,580 00		Stephenson, N. R.	5,140 00	
Papineau-Couture, A.	6,520 00		Stone, E. L.	6,900 00	
Parney, F. S.	7,800 00	676 33	Sullivan, B. C.	6,460 00	
Peart, A. F. W.	7,500 00	1,443 82	Tennant, P. S.	6,900 00	
Peloquin, G.	6,220 00	2,002 45			
Perry, A. H.	5,920 00	2,930 19	Terry, K.	6,220 00	{ 1,647 44
Pett, L. B.	7,500 00	2,634 28**			{ 1,319 89†
Pfeiffer, W. M.	6,220 00		Thatcher, F. S.	5,460 00	{ 2,400 00†
Piche, G. D. M.	6,220 00	{ 1,512 32	Thompson, R. D.	6,580 00	{ 572 91
		{ 3,960 00†			{ 1,427 78
Plamondon, G.	5,580 00	910 71	Thomson, J. L.	5,260 00	{ 708 00*
Polley, J. R.	5,580 00		Tomlinson, H. O.	5,260 00	
Poole, J. B.	5,240 00		Truesdell, W. A. M. ..	6,580 00	
Porth, F. J.	6,580 00	1,279 92	Trusler, G. A.	5,980 00	{ 1,457 13
Proctor, H. A.	7,500 00	1,009 81			{ 1,800 00†
Prowse, W. A.	6,580 00	823 36	Tucker, J. B.	6,580 00	1,066 31
Pugsley, L. I.	7,200 00		Valens, W. L.	6,900 00	
Ramey, F.	5,580 00	3,960 00†	Watkinson, E. A.	7,500 00	1,583 45
Rath, O. J.	6,460 00	2,932 76	(including terminable allowance, \$600)		
Ratz, R. G.	7,500 00		Watson, H. A.	5,640 00	
Raynham, F.	5,980 00		Webb, J. F.	6,300 00	
Reid, H. D.	7,560 00	1,511 14	Weissgerber, L. A.	6,460 00	1,500 00†
Riopel, J. H.	6,580 00		Whyte, E. F.	5,300 00	
Ritchie, G. W.	5,580 00	{ 1,867 48*			{ 755 74
		{ 2,028 00†	Wiesener, O. A.	5,580 00	{ 571 96*
Roberts, L. A.	7,800 00	2,220 73			{ 2,664 00†
Robertson, H. A. M. ..	6,580 00	2,400 00†	Willoughby, J. B.	6,580 00	935 08
St. Martin, J.	6,220 00	2,145 56	Wilson, M. S.	5,580 00	2,604 00†
Samson, M. P.	5,580 00	{ 3,506 10	Wood, W. J.	6,900 00	3,166 72
		{ 3,960 00†	Woodward, H. E.	5,640 00	
		{ 1,226 13	Wride, G. E.	7,800 00	966 24
Savoie, A. M.	6,220 00	{ 2,166 39*	Yang, G.	6,460 00	
		{ 3,960 00†	Yule, R. F.	6,580 00	770 79
Shepherd, O. G.	6,220 00	935 41	Zalesky, N.	5,980 00	
Simpson, R. N.	6,900 00	534 88	Zivot, B. A.	5,980 00	
Soucy, P.	5,540 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adderly, F. G.\$	554 55	Dector, P. H.	1,211 62	Harel, F.	559 98
Appleton, E. R.	1,398 70	Deeks, E. M.	688 85	Harris, G.	747 49
Baker, A. J.	1,084 20	Dohaney, V. C.	860 47	Hildick-Smith, G.	530 19
Beaudoin, L. J.	1,147 38	Dunnett, C. W.	655 21	Hollinshead, J. L.	504 34
Beaulieu, P. E.	776 77	Edmonds, W. R.	730 94	Horan, O.	948 76
Bellefeuille, G. L.	582 72	Ellingham, J. B.	1,949 54	Hunter, J. A.	1,113 20
Berg, G.	658 00	Erdman, I. E.	1,224 12	Johnson, L. E.	598 58
Bird, P. M.	1,794 82	Faubert, A. R.	505 56	Kelly, J. M.	1,181 19
Black, G. A.	1,401 49	Fenwick, J. B.	829 82	Kirby, F. A.	1,614 94
Blackwood, H. S.	1,025 16	Fortin, G.	1,742 12	Langlois, M. M.	1,013 97
Borthwick, G.	652 93	Gardner, P. S.	600 52	Laurin, P.	917 80
Boutet, P. Q.	1,274 34	Gautier, C. G.	560 87	Lytle, S. J.	778 32
Brandon, K.	975 77	Gerry, H. E.	537 88	MacDonald, J. D.	792 60
Buchanan, H. T.	506 38	Goodall, M. E.	562 33	MacDonald, J. E.	1,106 67
Campbell, M. E.	720 48	Goodman, K. L.	1,057 21	MacDonell, J. A.	547 87
Clossey, M. L.	2,158 95	Grainge, J. W.	997 93	MacKay, A.	882 85
Cooke, A. W.	1,188 07	Graydon, W. L.	1,213 63	Marcoux, G. H.	2,366 49
Copp, S. S.	1,344 14	Groncin, O.	1,695 85	Martin, E.	1,909 89
Dalrymple, P.	920 39	Haas, H.	983 20	McCallum, M. C.	2,968 62
Dean, C. O.	827 62	Hacker, A. R.	845 17	McEwen, W. L.	3,130 81
Dector, O.	1,302 50	Haddad, A.	885 02	McMorris, L. S.	791 10

	Travelling expenses		Travelling expenses		Travelling expenses
Mellish, K. A.	814 19	St. Onge, J.	1,056 00	Tardif, L.	1,500 78
Mercier, T.	701 72	Scott, A. C.	776 12	Thomas, D. C.	735 19
Morrison, J. B.	{ 625 27	Sibley, J. C. A.	1,222 30	Thompson, R. D. ...	{ 1,427 78
	526 00*	Sinclair, D.	962 05		708 00*
Morrissey, N.	1,166 63	Sinclair, R. L.	689 49	Tinkiss, R. I.	3,243 78
Moynihan, F. E. ...	890 89	Smith, A. K.	1,947 81	Tugman, V.	919 33
Mulherin, R. J.	833 35	Sowby, F. D.	539 70*	Walker, M. I.	1,789 16
Nason, E. M.	1,431 86	Stewart, M. J.	883 99	Ward, J. P.	699 98
O'Hara, W. E.	3,437 87	Stogdill, C. G.	634 22	Warren, E. W.	1,234 55
Orford-Smith, E. S. .	1,313 90	Sullivan, B. C.	677 20	Widderspoon, D. K. .	798 70
Perkins, E.	959 80	Sullivan, J. C.	927 16	Wiggins, C. A.	2,244 17
Pringle, W. R.	1,039 47	Swackhamer, A. B. .	981 80	Wilson, A. V.	682 11
Raynor, W.	712 88	Swai, A. M.	654 25	Wilson, H. E.	1,192 30
Render, K. M.	910 66	Tait, R. E.	{ 1,683 71	Wilson, J. A. S.	966 93
Richmond, L.	1,559 04		578 52*	Windish, J. P.	692 94
Sadowski, S.	752 69	Tait, W. S.	1,111 35	Wright, G.	506 38
Saint-Hilaire, S.	708 90	Tanner, S. C.	1,431 19		

*Removal expenses.

†Living allowances, annual rate.

‡Northern and recruitment allowance, annual rate.

**Include amounts charged to: Department of Agriculture, Vote 1, \$709.80; Department of External Affairs, Vote 84, \$353.39.

WELFARE BRANCH

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Davidson, G. F., Deputy Minister ...	\$ 13,500 00	\$ 984 28	LaFrance, M. J. M. ...	6,720 00	
Blais, J. A.	6,752 00		(including terminable allowance, \$520)		
Bone, W. R.	5,956 00	1,196 12	MacCallum, W. J.	7,160 00	928 36
(including terminable allowance, \$748)			MacFarlane, J. W. ...	5,870 00	
Cawdron, M. P.	6,300 00	1,223 99	McCarthy, J. D.	5,540 00	
Croteau, W. A.	5,800 00	2,575 62	McGurran, J. J.	5,796 00	
Curry, R. B.	8,500 00	2,145 60	(including terminable allowance, \$556)		
Faguy, P. A.	5,808 00		Parsons, J. G.	5,000 00	
(including terminable allowance, \$268)			Phillips, E. C.	5,140 00	
Fryer, G. E.	6,540 00	2,734 06	Plewes, D. W.	5,140 00	2,347 17
Hendershot, W. F.	5,540 00		Sinclair, A. H. G.	5,880 00	
Howden, C. B.	5,796 00		Stehelin, P. H.	5,616 00	687 88
(including terminable allowance, \$556)			(including terminable allowance, \$376)		
Jackson, F. C.	7,320 00		Wilson, H. W.	5,100 00	
(including terminable allowance, \$1,120)			Worthington, F. F.	10,000 00	5,572 62

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Allen, G. P.	\$ 897 50	Donald, D. B.	1,314 41	Howden, C. B.	528 99
Bailey, S. J.	1,480 39	Dube, S. G.	938 40	Larkin, M.	540 50
Blue, M. T.	676 76	Fortin, G.	1,202 40	Legare, P. T.	982 73
Bowering, J. E.	2,507 30	Fournier, P. A.	1,108 68	McCallum, M. R. ..	2,466 65
Chaplin, G. I.	652 30	Green, J. E.	924 74	McDowell, D. E.	3,161 78
Chouinard, J. J.	666 84	Guerin, R.	2,869 35	Meiklejohn, J. M. C.	1,014 27
Davey, E. M. F.	1,153 45	Hamel, B.	1,693 82	Michaud, R.	1,520 00
Dion, M.	1,196 67	Hamel, R.	1,687 64	Morisset, L.	2,596 25

Travelling expenses		Travelling expenses		Travelling expenses	
Morrison, I. A.	1,588 11	Robertson, D. S.	1,345 81	Thompson, W. J. ..	2,115 90
Morissy, K. C.	1,600 86	Rochette, P.	2,005 19	Trebert, L.	3,027 29
Parkinson, R. H. ...	{ 712 14	Sabine, H. E.	1,438 80	Turner, E. C.	946 93
	{ 1,515 02*	Savard, L.	2,621 47	Vezina, P. H.	1,080 94
Poirier, P. E.	1,304 98	Senec, L. H.	1,068 21	Wallace, J. F.	777 39
Poitras, A.	1,817 42	Small, A.	1,989 79	Worsell, J.	1,060 34
Premont, R.	1,523 27	Smith, C. L.	839 54	Zahab, J. J.	761 81

*Removal expenses.

Suppliers and Contractors receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following lists.

ADMINISTRATION

Government of Canada—Department of Public Printing and Stationery, \$137,207.89; Publicite Services Limitee, Montreal, \$11,132; R.C.A. Victor, Montreal, \$13,091.29.

NATIONAL HEALTH BRANCH

Albert and McCaffery, Prince Rupert, B.C., \$22,659.68; Alberta Launderers, Edmonton, \$35,080.15; Associated Airways Limited, Edmonton, \$16,582.70; Austin Airways Limited, Toronto, \$17,174.86; Province of British Columbia, \$419,212.64; Brochu and Fils, Quebec, \$26,026.10; Burns & Co. Ltd., Calgary, Alta., \$77,286.40; Government of Canada—National Film Board, \$14,010.65; Department of Public Printing and Stationery, \$215,194.44; Department of Veterans Affairs, \$329,815.47; Canada Packers Limited, Toronto, \$169,194.15; Canadian Fairbanks-Morse Co. Ltd., Montreal, \$12,325.15; Canadian Kodak Sales, Ltd., Toronto, \$82,450.41; Canadian Laboratory Supplies, Ltd., Montreal, \$17,769.90; Canadian National Railways, Montreal, \$45,785.02; Canadian Pacific Airlines, Montreal, \$33,883.43; Canadian Pacific Railway Co., Montreal, \$21,887.86; Carrier & Goulet, Engr., Quebec, \$28,573.63; Central Northern Airways, Winnipeg, \$27,483.03; Central Rooms, The Pas, Man., \$11,755; Chilliwack Coal Yards, Chilliwack, B.C., \$12,661.88.

Dominion Textile Co. Ltd., Montreal, \$31,643.22; T. Eaton Co. Ltd., Toronto, \$36,991.18; City of Edmonton, \$14,452.28; Ferranti Electric Ltd., Toronto, \$38,363.04; Fisher & Burpe, Ltd., Winnipeg, \$29,516.95; Fisher Scientific Co. Ltd., Toronto, \$25,352.36; Fraser Valley Milk Producers, Vancouver, \$15,055.21; The J. F. Hartz Co. Ltd., Toronto, \$15,426.67; Hudson's Bay Co., Winnipeg, \$154,559.50; Imperial Oil Limited, Toronto, \$66,038.50; International Harvester Co. of Canada, Ltd., Hamilton, Ont., \$10,169.52; Jasper Dairy, Edmonton, \$14,125.82; Kelly, Douglas & Co. Ltd., Vancouver, \$31,029.80; Ladysmith Laundry, Ladysmith, B.C., \$20,143.01; Laiterie Laval, Engr., Quebec, \$14,703; Lamb Airways, The Pas, Man., \$22,558.42; W. H. Malkin, Ltd., Nanaimo, B.C., \$21,156.49; Master Feeds, Ottawa, \$12,416.65; Mercier & Shirley Ltd., Cochrane, Ont., \$45,917.35; Merck & Co. Ltd., Montreal, \$67,633.84; Metal Fabricators Ltd., Tillsonburg, Ont., \$11,642.02.

National Fruit Co., Medicine Hat, Alta., \$16,438.27; National Grocers Co. Ltd., Toronto, \$31,604.23; Northern Alberta Dairy Pool Ltd., Edmonton, \$18,620.82; Northland Dairy Ltd., Prince Rupert, B.C., \$10,195.80; Northwestern Utilities Ltd., Edmonton, \$14,606.55; Pacific Meat Co. Ltd., Vancouver, \$16,231.11; Picker X-Ray of Canada Ltd., Montreal, \$14,109.91; Poole Company Inc., Montreal, \$21,280.38; Poole Construction Co. Ltd., Edmonton, \$10,574.05; Rochester & Pittsburg Coal Co. (Canada) Ltd., Toronto, \$15,238.51; Saskatchewan Government Airways, Prince Albert, Sask., \$18,353.91; Severn Enterprises Ltd., Sioux Lookout, Ont., \$25,526.78; Simmons Ltd., Montreal, \$12,801.10; Swift Canadian Co. Ltd., Toronto, \$47,293.31; Two Bay Enterprises Ltd., Moosonee, Ont., \$46,547.11; Vancouver Island Coals Ltd., Nanaimo, B.C., \$10,964.36; F. P. Weaver Coal Co. Ltd., Toronto, \$58,941.83; Western Chemical Industries Ltd., Vancouver, \$10,324.82; Western Grocers Ltd., Winnipeg, \$34,752.98; The Winnipeg Fuel & Supply Co. Ltd., Winnipeg, \$14,272.53.

WELFARE BRANCH

Government of Canada—Department of National Defence, \$16,617.38; National Film Board, \$24,976.42; Post Office Department, \$93,270; Department of Public Printing and Stationery, \$247,228.25; Canadian Corps of Commissionaires, Montreal, \$11,383.75; Canadian Line Materials Ltd., Toronto, \$95,880.11; Canadian National Railways, Montreal, \$20,984.66; Canadian Pacific Railway Co., Montreal, \$14,578.99; Cockfield, Brown & Co. Ltd., Montreal, \$28,070.94; Hercules Sales Ltd., Toronto, \$11,000; Salvage Disposal Corporation, Montreal, \$57,798.57; Slingsby Manufacturing Co. Ltd., Brantford, Ont., \$11,738.94; Tracerlab Inc., Boston, Mass., U.S.A., \$11,551.18; Trans-Canada Air Lines, Montreal, \$31,229.97; Universal Ship Supply, Montreal, \$13,343.09; Viscose Petroleum Products Ltd., Toronto, \$18,278.86; Walsh Advertising Co. Ltd., Windsor, Ont., \$30,583.40; Yamaska Shirt Ltd., St. Hyacinthe, Que., \$28,960.03.

PUBLIC ACCOUNTS, 1951-52: PART II

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages.....	8,706,179 00	8,387,247 37	6,649,276 57
(2) Civilian Allowances	151,617 00	151,420 46	104,244 62
(4) Professional and Special Services.....	5,921,800 00	6,007,841 90	4,755,755 51
(5) Travelling and Removal Expenses.....	676,950 00	553,588 04	425,160 69
(6) Freight, Express and Cartage.....	130,240 00	164,026 94	109,160 58
(7) Postage	129,550 00	132,413 18	64,690 91
(8) Telephones, Telegrams, and other Communication Services	66,255 00	75,130 35	55,545 10
(9) Printing of Departmental Reports and Other Pub- lications	366,400 00	301,605 38	279,744 84
(10) Films, Displays, Broadcasting, Advertising, etc.....	153,100 00	159,805 89	140,244 27
(11) Office Stationery, Supplies, Equipment and Fur- nishings	339,250 00	305,789 52	225,664 40
(12) Materials and Supplies.....	6,750,100 00	2,547,611 45	1,747,883 59
Buildings and Works, including Land—			
(13) Acquisition and Construction	1,759,000 00	753,557 67	1,157,448 70
(14) Repairs and Upkeep	136,675 00	111,452 07	162,957 79
(15) Rentals	17,600 00	12,524 04	12,665 24
Equipment—			
(16) Acquisition and Construction	412,560 00	682,500 56	488,282 10
(17) Repairs and Upkeep	124,000 00	102,141 06	97,847 81
(18) Rentals	1,000 00	64 70	
(19) Municipal and Public Utility Services.....	72,950 00	79,302 71	64,422 98
(20) Grants and Subsidies Not included Elsewhere.....	383,264 00	383,264 00	370,825 42
(21) Pensions, Superannuation and other Benefits.....	3,116 64	3,116 64	2,076 00
(22) Other Expenditures (other than Special Categories)..	510,345 00	578,124 47	429,648 69
SPECIAL CATEGORIES			
(25) Family Allowances Payments.....	320,457,673 03	320,457,673 03	309,465,460 52
(26) Old Age Pensions and Pensions to the Blind.....	83,204,712 83	83,204,712 83	103,169,114 54
(26) Old Age Security Payments.....	76,000,000 00	76,066,834 63*	
(30) General Health Grants.....	25,000,000 00	24,322,497 17	18,874,786 18
	531,474,337 50	525,544,246 06	448,852,907 05
(34) Less—Estimated Savings and Recoverable Items....	20,176,500 00	26,792,130 81	
Total	\$511,297,837 50	\$498,752,115 25	\$448,852,907 05

*Of this amount, \$49,668,855.32 was charged to expenditures and \$26,397,979.31 represents Old Age Security tax transferred from the Department of National Revenue. The latter amount is included under (34).

1951-52
PUBLIC ACCOUNTS

PART II
P

NATIONAL RESEARCH COUNCIL AND ATOMIC
ENERGY CONTROL BOARD

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

NATIONAL RESEARCH COUNCIL AND ATOMIC ENERGY CONTROL BOARD

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page P-8, Open Accounts on page P-9 and Expenditures by Standard Objects on page P-16.

See Page	No. of Vote		1951-52 <u>Appropriations</u>	1951-52 <u>Expenditures</u>	1950-51 <u>Expenditures</u>
NATIONAL RESEARCH COUNCIL					
P-3	302	Salaries and Other Expenses.....	10,679,821 00	10,589,017 45	9,297,269 62
P-4	303	Construction or Acquisition of Buildings, Works, Land and New Equipment (Revote \$739,000).....	3,481,675 00	2,180,143 45	1,359,609 98
ATOMIC ENERGY CONTROL BOARD					
P-6	304	Administration Expenses of the Atomic Energy Control Board.....	62,108 00	34,483 10	30,580 34
P-6	305	Researches and Investigations with Respect to Atomic Energy.....	200,000 00	200,000 00	150,000 00
P-6	306	Atomic Energy Project— Operation and Maintenance.....	6,624,747 00	6,624,703 95	6,113,247 25
P-7	307 } 609 }	*Construction or Acquisition of Buildings, Works, Land and New Equipment (Re- vote \$600,000).....	2,625,885 00	2,607,280 17	1,062,802 10
P-7	308	Construction of a New Reactor.....	7,000,000 00	2,844,267 80	
			<u>\$30,674,236 00</u>	<u>\$25,079,895 92</u>	<u>\$18,013,509 29</u>
LOANS, INVESTMENTS AND ADVANCES					
ATOMIC ENERGY CONTROL BOARD					
P-8	656	*To authorize, subject to the approval of the Governor in Council, execution and perfor- mance of an agreement effective as of March 31, 1952, between the Atomic Energy Control Board on behalf of Her Majesty and Atomic Energy of Canada Limited....\$	1 00		

* Complete title is shown in the following details.

NATIONAL RESEARCH COUNCIL

Vote 302 Salaries and Other Expenses

		Estimates	Allotments	Expenditures
Gross Total Salaries and Wages		6,733,759 00		
Less: Salaries and Wages of Plant Engineering and Central Workshops which are paid from charges made to Laboratory Divisions for services rendered		275,600 00		
A Net Total Salaries and Wages	(1)	6,458,159 00	6,217,159 00	6,003,337 41
B Allowances	(2)	27,115 00	27,115 00	22,324 01
C Professional and Special Services	(4)	21,812 00	21,812 00	29,404 27
D Travelling and Removal Expenses	(5)	240,940 00	240,940 00	221,398 83
Freight, Express and Cartage	(6)	43,400 00	43,400 00	30,450 42
Postage	(7)	3,040 00	3,040 00	3,620 00
Telephones and Telegrams	(8)	26,570 00	26,570 00	19,840 45
Printing of Annual Report, Scientific Journals and Other Publications	(9)	146,800 00	146,800 00	80,742 74
Office Stationery, Supplies and Equipment	(11)	79,435 00	125,435 00	124,842 15
E Materials and Supplies	(12)	1,477,097 00	1,527,097 00	1,780,556 74
F Expendable Research Equipment	(12)	970,328 00	900,328 00	932,370 92
Light, Power and Water	(19)	105,550 00	105,550 00	77,739 73
G Scholarships	(20)	333,375 00	333,375 00	299,268 93
H Grants in Aid of Research	(20)	1,178,200 00	1,233,200 00	1,235,432 09
I Grant to the Royal Society of Canada	(20)	8,000 00	8,000 00	8,000 00
Library Books and Periodicals	(22)	35,000 00	35,000 00	37,255 22
Sundries and Contingencies	(22)	125,000 00	10,000 00	7,433 54
		11,279,821 00	11,004,821 00	10,914,017 45
J Less—Estimated Revenue	(34)	600,000 00	325,000 00	325,000 00
		\$ 10,679,821 00	\$ 10,679,821 00	\$ 10,589,017 45

A Payment of National Research Laboratories (Post Doctorate) Fellowships which range from \$3,000 to \$3,500 is made on a monthly basis from this allotment. The holders occupy positions provided in the Estimates.

An amount of \$187,623.66 was credited hereto from Vote 303 for work done on projects by tradesmen whose salaries and wages are provided from this allotment.

An amount of \$4,171.79 representing repayment for the services of Council employees on loan was received from the following Departments and also credited hereto: Mines and Technical Surveys, E. A. Brown, \$2,724.96; Defence Production, H. H. Saunderson, \$1,446.83.

B Allowances were paid to foreign service officers and administrative staff on duty at National Research Council Liaison Offices in London, England, and Washington, U.S.A.

C Fees of \$500 or over were paid as follows: legal fees—William R. Meredith, Ottawa, \$719.55; surveyor's fees—Farley and Cassels, Ottawa, \$2,875; broker's fees—Charles Higgerty, Ottawa, \$719.55.

D The following persons served without salary, but received living or other allowances at the per diem rates shown in parentheses: C. W. Argue, \$390 (\$15), \$315 (\$45); A. Bertrand, \$180 (\$45); C. H. Best, \$45 (\$45); A. N. Campbell, \$240 (\$15), \$360 (\$45); A. R. Gordon, \$270 (\$45); J. H. L. Johnstone, \$90 (\$15), \$360 (\$45); O. Maass, \$45 (\$45); A. G. McCalla, \$270 (\$45); C. Ouellet, \$180 (\$45); G. M. Shrum, \$315 (\$45); W. P. Thompson, \$405 (\$45); T. Thorvaldson, \$140 (\$35).

D. C. Martin received an honorarium of \$1,220 in lieu of living and other allowances.

Travelling expenses of \$500 or over were paid to the following persons serving without salary: L. G. Bell, \$702.83; D. C. Martin, \$965.33; A. G. McCalla, \$1,270.28; J. W. Scott, \$643.25; G. M. Shrum, \$931.85; M. M. Weaver, \$1,206.09.

Tuition fees of \$262.71 and accommodation expenses of \$58.38 were paid A. J. Bachmeier under authority of P.C. 8/3600, August 13, 1948 (educational expenses).

E N. B. Hutcheon received payments totalling \$875 as consultant's fees at a per diem rate of \$35 prior to becoming an employee of the Council.

An amount of \$1,619.10 was paid from this allotment on the contract of Code Construction Company Limited, Smiths Falls, Ont., for the construction of connecting tunnels to provide services to various buildings—see Electrical Engineering and Radio Laboratory, Montreal Road, Ottawa, under Vote 303.

- F A contract amounting to \$13,688 was awarded through the Department of Public Works to A. Amyot and J. E. Amyot, Hull, Que., for the erection of an Inductance Laboratory at Ottawa. Payments were \$13,188.
- G Scholarship awards of various types ranging from \$600 to \$4,750 were made to students undertaking research in conjunction with their post-graduate studies. The amount of \$284,987.06 transferred to the Trust Fund (see Open Accounts further on in this section) to provide for these awards included \$6,599.50 for travelling expenses in connection therewith and \$18,263.65 representing instalments unpaid at the close of the fiscal year.

The balance of the expenditures from this allotment amounting to \$14,281.87 covered travel grants in respect of National Research Laboratories (Post-Doctorate) Fellowships. These fellowship awards were paid from Allotment A.

- H An amount of \$1,235,432.09 was transferred to the Trust Fund for the purpose of aiding investigations and promoting the development of research. Of this amount, \$268,050.22 was placed to the credit of various committees; \$253,741.82 was advanced to individuals for the purpose of carrying on scientific work; \$420,173.14 for medical research; \$19,604.30 for building research; \$7,063.51 was used to further international affiliations; and \$266,799.10 for special activities.

- I This grant was previously provided through a separate vote.

- J An amount of \$325,000 was transferred from the Special Fund (see Open Accounts further on in this section) and applied, in departmental accounts, as a reduction in expenditures from the following allotments in the amounts listed: Net Total Salaries and Wages, \$12,000; Professional and Special Services, \$7,700; Postage, \$600; Materials and Supplies, \$254,700; Expendable Research Equipment, \$43,000; Grants in Aid of Research, \$3,000; Library Books and Periodicals, \$4,000.

Vote 303 Construction or Acquisition of Buildings, Works, Land and New Equipment (Revote \$739,000)

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition or Construction of Buildings and Works (Revote \$739,000) .....(13)	3,407,100 00		
Halifax			
Maritime Regional Laboratory and Equipment		150,000 00	94,834 46
Expenditures on this project to date were \$601,326.49.			
Contract (1949-50): McDonald Construction Company, Limited, Halifax, through the Department of Public Works, for construction of building, \$576,550.90; payments, \$52,464.51; to date, \$536,146.11.			
Architects' fees: Leslie R. Fairn, Halifax, through the Department of Public Works, \$7,768.24.			
Ottawa			
Applied Chemistry Building and Equipment		550,000 00	506,731 53
Expenditures on this project to date were \$1,356,122.89, including an amount of \$230,183.74 for the construction and installation of laboratory furniture.			
Contract (1949-50): Robertson Construction and Engineering Company, Niagara Falls, Ont., through the Department of Public Works, for erection of building; Phase 2—\$876,874.58; payments, \$272,365.13; to date, \$749,616.72.			
Expenditures included \$195,436.98 for laboratory furniture and \$21,823.75 for scientific equipment and supplies.			
New Water line for Montreal Road Laboratories		150,000 00	57,250 57
P.C. 123/2000, April 19, 1950 approved an agreement between the Federal Government and the Corporation of the City of Ottawa under which the former contributed towards the expenditure by the latter in providing an adequate water supply to various Government buildings in the eastern part of the city. Payments by the Council pursuant to this agreement were \$39,644.55.			
Contract: P. R. Grant, Ottawa, through the Department of Public Works, for construction of water-line, \$15,085; payment in full.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Electrical Engineering and Radio Laboratory		1,278,465 00	623,972 62
Expenditures on this project to date were \$783,437.61.			
Contract: Thomas Fuller Construction Company, Limited, Ottawa, through the Department of Public Works, for construction of building, \$2,852-190.80; payments, \$543,093.30.			
Contract: Dibblee Construction Company, Ottawa, for construction of roadway, \$20,955; payments, \$16,345.64.			
Contract: Code Construction Company Limited, Smiths Falls, Ont., for construction of tunnel, to provide services to various buildings, \$75,530.85; payments, \$56,482.40 including \$1,619.10 charged to Vote 302 and \$27,431.64 charged to allotment for Building Research Laboratory and Equipment, Vote 303.			
Architects' fees: F. W. Watt, Port Arthur, Ont., through the Department of Public Works, \$25,916.67.			
Thermodynamics Research Plant and Equipment		425,100 00	414,362 71
Expenditures on this project to date were \$910,664.57.			
Contract (1949-50): J. L. E. Price and Company, Montreal, for erection of a supersonic laboratory, \$192,878.42; payments, including final payment, \$445.			
Contract (1949-50): Horton Steel Works, Ltd., Toronto, for construction of a vacuum sphere, \$61,600; payments, including final payment, \$6,160.			
Contract (1949-50): Brown Boveri (Canada) Ltd., Montreal, for reconditioning and re-installation of two compressors, \$38,630; payments, \$34,935.04.			
Contract (1950-51): Brown Boveri (Canada) Ltd., Montreal, construction of turbo compressor, \$135,770; payments, \$39,087; to date, \$78,174.			
Contract (1950-51): George A. Crain & Sons, Ltd., Ottawa, for construction of Thermodynamics Laboratory, \$396,786; payments, \$258,049.80.			
Architects' fees: Peter Dobush, Montreal, \$6,849.03; Engineering services: \$3,716.86, of which \$1,333.33 was paid to J. C. Meadowcroft, Montreal.			
Scientific equipment and supplies, \$55,066.99.			
Building Research Laboratory and Equipment		700,000 00	295,755 99
Expenditures on this project to date were \$345,244.01.			
Contract: Robertson Construction and Engineering Company, Niagara Falls, Ont., through the Department of Public Works, for construction of building, \$1,011,313.75; payments, \$207,930.70.			
Contract: Code Construction Company, Limited, Smiths Falls, Ont., \$75,530.85; payments, \$27,431.64 (Details are given under Electrical Engineering and Radio Laboratory above).			
Architects' fees: J. C. Meadowcroft, Montreal, through the Department of Public Works, \$15,693.23.			
Plant Engineering and Transport Building and Equipment		20,000 00	
Alterations and Extensions		117,000 00	107,090.49
Toronto			
Storm Sewer Installation at the Scarboro Field Station		6,535 00	
	3,407,100 00	3,397,100 00	2,099,998 37
Acquisition or Construction of New Equipment	(16) 74,575 00	84,575 00	80,145 08
Shop tools, \$40,699.77; motor vehicles and accessories, \$10,413.05.			
	<u>\$3,481,675 00</u>	<u>\$3,481,675 00</u>	<u>\$2,180,143 45</u>

Vote 302 was recouped in an amount of \$187,623.66 for work done on the above projects by tradesmen whose salaries and wages were paid from that vote.

ATOMIC ENERGY CONTROL BOARD

Vote 304 Administration Expenses of the Atomic Energy Control Board

		Estimates	Allotments	Expenditures
Salaries	(1)	37,508 00	37,508 00	28,784 19
Professional and Special Services	(4)	10,000 00	10,000 00	23 51
Travelling Expenses and Allowances	(5)	7,600 00	7,600 00	3,557 15
Postage	(7)	500 00	500 00	297 00
Telephones and Telegrams	(8)	1,000 00	1,000 00	458 48
Printing of Annual Report and Other Publications	(9)	1,000 00	1,000 00	155 11
Office Stationery, Supplies and Equipment	(11)	2,000 00	2,000 00	1,056 62
Sundries	(22)	2,500 00	2,500 00	146 04
		<u>\$ 62,108 00</u>	<u>\$ 62,108 00</u>	<u>\$ 34,483 10</u>

Salary at a rate of \$50 per day was paid under authority of P.C. 163/4202, October 9, 1946, to members of the Board as follows: G. C. Bateman, \$500; P. E. Gagnon, \$450; V. W. Scully, \$250.

G. C. Bateman received travelling expenses amounting to \$512.94.

Vote 305 Researches and Investigations with Respect to Atomic Energy.....		200,000 00
Expenditures.....	(20)	<u>\$ 200,000 00</u>

This vote was provided for researches and investigations with respect to Atomic Energy, and for grants-in-aid for such purposes. Grants were made, under the authority of section 8 (i) of the Atomic Energy Control Act, c. 37, 1946, as follows:—consolidated grants for research in physics and chemistry to: University of British Columbia, \$20,000, McGill University, \$70,000, McMaster University, \$18,000, University of Montreal, \$11,650, Queen's University, \$15,000, University of Saskatchewan, \$15,000; grant to McGill University for establishment of radio chemistry laboratory, \$18,000; grants for metallurgical research on treatment of uranium-bearing minerals to: University of Alberta, \$12,350, University of British Columbia, \$20,000.

Vote 306 Atomic Energy Project—Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	3,868,392 00	4,177,007 00	3,982,235 21
Professional and Special Services	(4)	26,150 00	46,150 00	45,332 19
Travelling and Removal Expenses	(5)	57,950 00	58,450 00	57,319 51
Materials and Supplies	(12)	1,965,950 00	2,170,950 00	1,907,592 99
Expendable Research Equipment	(12)	540,205 00	540,205 00	402,629 79
Alterations and Extensions	(14)		152,000 00	
Light and Power	(19)	70,000 00	106,000 00	105,236 97
A Grant to Central Mortgage and Housing Corporation for Operation of Deep River Village	(20)	132,000 00		
Miscellaneous	(22)	144,100 00	297,200 00	286,107 29
		<u>6,804,747 00</u>	<u>7,547,962 00</u>	<u>6,786,453 95</u>
B Less: Estimated Revenue	(34)	180,000 00	923,215 00	161,750 00
		<u>\$6,624,747 00</u>	<u>\$6,624,747 00</u>	<u>\$6,624,703 95</u>

A Ownership of the Village of Deep River which provides housing accommodation for personnel required for works relating to atomic energy was vested, effective April 1, 1950, in Central Mortgage and Housing Corporation by P.C. 2150, April 28, 1950. P.C. 2763, June 7, 1951 revested such title in Her Majesty, effective April 1, 1951, and the above grant was not required.

B Under authority of section 16, Atomic Energy Control Act, c. 37, 1946, an amount of \$161,750 was transferred from the Atomic Energy Project Account (see under Open Accounts further on in this section) and applied as a reduction of the expenditures from this vote.

Votes 307 and 609 Atomic Energy Project—Construction or Acquisition of Buildings, Works, Land and New Equipment and to provide for payment to Central Mortgage and Housing Corporation, under Vote 307 of the Appropriation Act, No. 4, 1951, as well as under this Item, for housing and other works constructed at Deep River during 1950-51 and 1951-52 by the Corporation, such payment to be applied in repayment of advances, and interest thereon, made to it out of the Consolidated Revenue Fund for the purpose of constructing such works (Revote \$600,000)

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction of Buildings and Works including Payment to Central Mortgage and Housing Corporation for Housing and Other Works Constructed at Deep River during 1950-51 and 1951-52	(13) 2,437,000 00	2,437,000 00	2,425,376 73
Acquisition of New Equipment	(16) 188,885 00	188,885 00	181,903 44
	<u>\$2,625,885 00</u>	<u>\$2,625,885 00</u>	<u>\$2,607,280 17</u>

The Agreement between Central Mortgage and Housing Corporation and the Council as approved by P.C. 2763, June 7, 1951 provided that the Corporation shall complete certain projects to provide housing accommodation etc., presently under construction at Deep River Village and turn them over to the Council upon completion. The Council is to pay (a) the cost of construction; (b) 2 per cent as an administrative charge; and (c) interest on (a) at specified rates. Payments during the year were \$1,206,444.30.

Contracts of \$5,000 or over:

<u>Contractor</u>	<u>Project</u>	<u>Amount of Contract</u>	<u>Payments in 1951-52</u>	<u>Payments to date</u>
Carter Construction Co. Ltd., Toronto	Erection of an addition to the Chemical Engineering Laboratory Building	\$ 334,144 70	\$ 13,233 90	\$ 328,789 27
	Erection of additional concrete tanks	27,301 18	17,104 18	27,301 18 (f)
M. G. Henniger Ltd., Smiths Falls, Ont.	Paving all existing streets in Deep River Village	89,117 12	89,117 12	89,117 12 (f)
Robertson Construction and Engineering Company Ltd., Niagara Falls, Ont.	Erection of an addition to the garage building	67,518 59	1,009 41	67,518 59 (f)
	Erection of an addition to the Chemical Engineering Laboratory Building	434,234 64	296,910 28	363,176 87
	Erection of a Library Building	433,900 06	308,543 57	313,536 50

(f) Including final payment.

Vote 308 Atomic Energy Project—Construction of a New Reactor.....	7,000,000 00
Expenditures.....	(13) \$2,844,267 80

Contracts of \$5,000 or over:

<u>Contractor</u>	<u>Project</u>	<u>Amount of Contract</u>	<u>Payments in 1951-52</u>	<u>Payments to date</u>
M. G. Henniger Ltd., Smiths Falls, Ont.	Paving of roadway between Highway No. 17 and Chalk River Plant	\$ 121,100 00	\$ 56,469 48	\$ 56,469 48
	Roadway diversions on road between Highway No. 17 and Chalk River Plant	120,000 00	68,141 87	68,141 87

LOANS, INVESTMENTS AND ADVANCES

ATOMIC ENERGY CONTROL BOARD

Vote 656 To authorize, subject to the approval of the Governor in Council, execution and performance of an agreement effective as of March 31, 1952, between the Atomic Energy Control Board on behalf of Her Majesty and Atomic Energy of Canada Limited:

(a) to provide, notwithstanding section 3 of the Atomic Energy Control Act, for the vesting in the name of the Company of the title to real property, plant, business and other assets (subject to liabilities) constituting the Chalk River Project to be operated by it on behalf of the Atomic Energy Control Board on behalf of Her Majesty;

(b) to authorize the Company to administer the said Project on behalf of the Atomic Energy Control Board as Agent of Her Majesty, as between Her Majesty, the Board and the Company, as if the Company was the beneficial owner thereof;

(c) to authorize acceptance by Her Majesty of shares of capital stock of the Company in return for the said assets; and

(d) to authorize accounting arrangements to be established by the Company as if, as between Her Majesty, the Board and the Company, the Company were not an agent of Her Majesty or the Board.....\$ 1 00

Expenditures.....nil

Payments of Damage Claims

	Amount
Sundry claims (7)	\$ 414 67

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
Refunds of Previous Years' Expenditure	4,882 03	9,627 82
Miscellaneous	388 40	205 50
Total Ordinary	\$ 5,270 43	\$ 9,833 32

Certified correct.

E. R. BIRCHARD,
Vice-President (Administration),
National Research Council.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Cash and Other Current Assets				
<i>Working Capital Advances—</i>				
Crown Corporations:				
A Canadian Patents and Development Limited	296,166 62		296,166 62	
Loans to, and Investments in, Crown Agencies				
<i>Miscellaneous—</i>				
B Canadian Patents and Development Limited				
—Capital Stock		296,198 62		296,198 62
	<u>\$ 296,166 62</u>	<u>\$ 296,198 62</u>	<u>\$ 296,166 62</u>	<u>\$ 296,198 62</u>
	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
C Outstanding Imprest Account Cheques—				
Atomic Energy Project	107 84	29 94		77 90
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
D Atomic Energy Project Account	422,021 83	2,088,875 94	2,883,909 87	1,217,055 76
E Contractors' Securities—Cash, National				
Research Council	152,684 93	33,815 72	91,715 17	210,584 38
F Special Fund	766,987 05	663,797 35	719,602 28	822,791 98
G Sir Frederick Banting Fund	942,380 04	15,000 00		927,380 04
H Trust Fund	606,271 31	1,833,400 73	2,043,306 35	816,176 93
I Unclaimed Wages—Government Agencies—				
Atomic Energy Project	519 09			519 09
	<u>2,890,864 25</u>	<u>4,634,889 74</u>	<u>5,738,533 67</u>	<u>3,994,508 18</u>
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
J Canadian Patents and Development Limited				
(Contra)	296,166 62		32 00	296,198 62
K Unclaimed Cheques Suspense—Atomic Energy				
Project	16 96		27 21	44 17
	<u>296,183 58</u>	<u> </u>	<u>59 21</u>	<u>296,242 79</u>
	<u>\$3,187,155 67</u>	<u>\$4,634,919 68</u>	<u>\$5,738,592 88</u>	<u>\$4,290,828 87</u>

A The account was established in 1949-50 to record in the Balance Sheet of Canada advances to this Government-owned company. The credit represented the transfer of the total amount to Loans to, and Investments in, Crown Agencies—Miscellaneous. The above figures do not include the value of bonds amounting to \$398,500 on deposit with the Department of Finance for safekeeping.

B The closing balance represented the investment of the Crown in the Capital stock of the company, and comprised an amount of \$296,166.62 transferred from Cash and Other Current Assets—Working Capital Advances and \$32 in shares paid for by the Crown in December, 1947 but not capitalized at that time. The offsetting account is under Sundry Suspense Accounts—Miscellaneous. The Balance Sheet of Canadian Patents and Development Limited as at March 31, 1952, as certified by the Auditor General, together with related statement is shown in Volume II of this Report.

- C At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.
- D This account is credited with moneys derived from the operation of the Chalk River Project, and is debited with miscellaneous refunds of revenue, and transfers to the Parliamentary appropriation (Vote 306). It was also used as an annual stores revolving fund and was debited with purchases in the amount of \$1,247,205.80 and credited with issues of \$1,145,111.94 charged to the appropriations.
- E Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of two per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance, but are not recorded in this account. At the close of the current fiscal year, \$140,000 in bonds was held in respect of contracts of the National Research Council.
- F This account is credited with revenue of the National Research Council derived from laboratory fees, sale of publications, etc., which, by authority of the Research Council Act, c. 177, R.S., as amended, may be expended by the Council. Debits include \$325,000 used to supplement parliamentary appropriations (Vote 302) by reduction of expenditures therefrom.
- G The debit in this account represents disbursements as directed by the Sir Frederick Banting Fund Committee on a post-war project selected from a list presented by the President of the National Research Council.
- H To this fund, which is for the furtherance of research work, are credited (a) contributions received from organizations and individuals; (b) incidental revenues arising from National Research activities; (c) allotments made by the Council from parliamentary appropriations; and (d) contributions received from other government departments for research on specific projects. During the current fiscal year, \$13,785 was received from various provincial governments for medical research being carried out in connection with A.C.T.H. and Cortisone. Debits represent advances which were made during the year to various associate committees, of which there were 45 in operation in 1951-52, and to approximately 477 individuals.
- I Unclaimed wages in respect of cost plus contracts are withheld from the final payment to the contractors and credited to this account pending claims therefor.
- J This account is the offset to one of similar title under Loans to, and Investments in, Crown Agencies—Miscellaneous.
- K All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	114,426 20	21,831 41
Previous Years*—Collectible	89 25	3,455 51
	<u>\$ 114,515 45</u>	<u>\$ 25,286 92</u>

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of other salaried employees who received travelling expenses of \$500 or over.

NATIONAL RESEARCH COUNCIL

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mackenzie, C. J., President	\$17,500 00	\$ 2,936 34**	Elliott, J. C.	7,500 00	
Birchard, E. R., Vice-President, (Administration) ...	12,000 00		Ferguson, R. S.	5,200 00	
Stecie, E. W. R., Vice-President, (Scientific)	11,000 00	933 46	Field, R. H.	7,750 00	768 09
Adams, G. A.	7,250 00		Flood, E. A.	7,750 00	
Alexander, W. A.	5,600 00		Fraser, D.	6,200 00	
Babbitt, J. D.	6,000 00	{ 713 62	Freeth, F. W.	5,650 00	
		{ 4,920 00†	Frigon, R. A.	5,200 00	538 69
		937 67	Gibbons, E. V.	6,200 00	696 56
Bachmeier, A. J.	6,000 00		Gibbons, N. E.	7,500 00	
Bailey, R.	5,600 00		Gill, M. S.	5,600 00	
Baird, K. M.	5,200 00		Gishler, P. E.	7,750 00	825 37
Ball, W. H.	5,000 00		Golitizne, N.	5,600 00	
Ballard, B. G.	10,000 00		Goodwin, M. J.	5,000 00	
Barnes, J. C.	5,200 00		Gorham, P. R.	5,600 00	
Barnes, W. H.	7,250 00		Green, F. G.	7,500 00	
Bayley, C. H.	7,500 00	1,592 56	Griffith, T. R.	5,800 00	
Beland, C. E.	5,600 00		Gruenberg, H.	5,000 00	548 52
Benson, G. C.	5,600 00		Halferdahl, A. C.	7,500 00	
Bernstein, H. J.	6,000 00		Hall, A. H.	5,600 00	2,007 10
Biggar, R.	6,060 00		Haney, W. L.	5,600 00	780 69
Blachut, T.	5,600 00		Hanna, J. E.	5,200 00	
Blackwood, A. C.	5,600 00		Harrison, R. D.	5,600 00	
Brearley, R. J.	5,200 00	{ 1,642 69	Hart, J. S.	5,200 00	
		{ 3,072 00†	Haskins, R. H.	5,600 00	
		1,878 53	Hellyer, C. N.	5,650 00	
Broughton, J. W.	6,750 00	2,628 85	Henderson, J.	5,000 00	
Brown, W. C.	6,200 00		Henderson, J. T.	7,750 00	
Bywater, S.	5,200 00		Herzberg, G.	10,500 00	2,158 90
Campbell, W. F.	6,200 00		Hoff, R. W.	6,480 00	
Caplan, D.	5,200 00		Hopkins, C. Y.	6,500 00	660 18
Carman, P. D.	5,600 00		Hopkins, J. W.	7,750 00	
Carr-Harris, G. G. M.	6,000 00		Howlett, L. E.	9,500 00	3,449 66
Carroll, A. F. G.	5,200 00	1,941 61	Hoyle, W. G.	5,200 00	684 40
Caule, E. J.	5,000 00		Hudson, A. C.	5,200 00	
Charles, F. R.	6,280 00		Hughes, E. O.	5,000 00	
Cheers, F.	5,600 00		Hutcheon, N. B.	8,000 00	965 44
Chisholm, J. W. F.	5,000 00		Johnson, J. R.	5,600 00	1,739 84
Cohen, M.	6,500 00		Jones, R. N.	7,250 00	
Cole, E. J.	5,600 00		Katzman, J.	5,800 00	
Colls, T. G. S.	5,600 00		Kelland, H. H.	5,600 00	
Connock, S. H. G.	5,800 00		Kent, A. D.	5,200 00	
Cook, S. J.	6,860 00		Klein, J.	7,750 00	1,052 52
Cook, W. H.	10,000 00	1,829 82	Kuhring, M. S.	6,750 00	2,079 61
Cosgrove, E. T.	5,200 00	1,293 94	Kusters, N. L.	6,500 00	
Covert, L. L.	5,200 00		Larose, P.	6,750 00	
Covington, A. E.	5,800 00		Lawson, J. I.	7,000 00	
Cox, H.	5,600 00		Lecaine, H.	5,200 00	
Crocker, C. R.	5,600 00		Ledingham, G. A.	9,000 00	
Darwent, B. de B.	6,200 00		Legget, R. F.	9,500 00	2,208 65
Davis, C. W.	5,000 00		Leitch, L. C.	5,600 00	
Diditch, S. J.	5,600 00		Lemieux, R. U.	5,600 00	837 71
Dore, J. I.	5,000 00		Lew, H.	5,200 00	
Douglas, A. E.	5,800 00		Light, A. K.	5,600 00	543 92
Drake, E. M.	9,000 00	687 27	Lips, H. J.	5,200 00	
Dwyer, P. M.	6,000 00		Lossing, F. P.	5,600 00	
Eagleson, S. P.	7,500 00		Lounsbury, I. R.	5,000 00	1,788 05
Eastham, A. M.	5,200 00		Lukasiewicz, J.	5,000 00	569 98
Edwards, G.	5,000 00		Macaulay, G. A.	5,800 00	
			MacCormack, K. E.	5,000 00	
			MacDonald, D. K. C.	7,000 00	710 89
			MacDonald, S. F.	6,200 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Macoun, J.	5,000 00		Rose, D.	5,600 00	
MacPhail, D. C.	8,500 00	2,174 03	Rose, D. C.	8,750 00	
Malloch, J. G.	7,250 00	{ 3,402 33	Rosser, F. T.	8,750 00	787 67
		{ 4,416 00†	Ruedy, R.	6,750 00	
Manders, D. F.	5,200 00	1,922 33	Rush, C. K.	5,000 00	
Manson, J. D.	6,750 00	561 00	Russell, D. S.	5,200 00	
Manson, J. M.	6,200 00		Sallans, H. R.	6,500 00	
Marion, L. E.	8,750 00	510 61	Samolewicz, J. J.	6,200 00	
Marshall, J. B.	7,000 00		Saunderson, H. H. ...	9,500 00†	1,967 11**
Mather, D. T.	5,000 00		Schneider, W. G.	6,750 00	
Mathews, S. T.	5,000 00	1,958 02	Schriever, W. R.	5,000 00	
McCaffrey, G. F. W...	5,000 00	1,069 81	Scull, B. P.	8,000 00	1,092 62
McGill, W. J.	5,200 00	1,843 44	Seppala, H. T.	5,200 00	
McKim, F. L. W.	6,480 00	679 04	Sereda, P. J.	5,200 00	
McKinley, D. W. R. ...	6,250 00	1,256 95	Simpson, J. H.	6,500 00	
McLaren, R. S.	5,140 00	1,073 95*	Siriani, F.	5,200 00	
McLeish, C. W.	5,800 00		Smialowski, A. J.	5,200 00	
McMorran, R. E. G. ...	5,000 00		Smith, N. K.	5,870 00	
Middleton, W. E. K. ...	6,500 00	906 17	Smyth, H. R. L.	7,000 00	1,058 79
Miller, G. A.	6,500 00		Snure, P.	5,200 00	
Morris, R. M.	5,200 00		Staniforth, A.	5,600 00	1,843 05
Morrison, J. A.	6,000 00	1,562 25	Stedman, D. F.	7,250 00	578 22
Morrison, W. A.	6,200 00		Stephenson, T. E.	6,750 00	
Moser, C.	5,200 00		Stevinson, H. T.	5,800 00	
Moses, G. B.	5,000 00		Stratton, J. S.	6,000 00	
Murphy, D.	5,200 00		Sutherland, G. A.	5,800 00	
Murphy, S. J.	6,200 00		Templin, R. J.	5,200 00	
Nazzer, D. B.	5,800 00		Thiessen, G. J.	5,800 00	
Neale, M. J. L.	5,200 00		Thistle, M. W.	5,600 00	
Neish, A. C.	6,500 00		Thurston, F. R.	6,500 00	
Niven, C. D.	5,800 00		Trowbridge, W. J.	5,600 00	
Northwood, T. D.	5,600 00		Turnbull, L. G.	6,000 00	
O'Neill, N. K.	6,750 00	745 65	Turner, E. S.	5,800 00	647 99
Orr, J. L.	6,750 00	924 04	Tweddie, A. S.	5,200 00	
Osberg, G. L.	5,000 00		Tyler, R. A.	5,600 00	
Paradis, R.	5,000 00		VanArkel, A. E.	6,200 00	
Park, F. R.	5,800 00		VanDerMaas, G. Y. ...	5,000 00	
Parkin, J. H.	10,500 00		Watson, C. E.	5,600 00	
Parsons, H. E.	6,500 00	548 78	Watson, R. W.	6,750 00	
Pattenson, C. F.	5,600 00		Watson, W. W.	5,000 00	
Peckover, F. L.	5,200 00		Weatherburn, A. S. ...	5,000 00	
Pickup, E.	6,200 00		Webb, E. L. R.	5,600 00	
Pratt, J. C.	5,200 00	1,018 43	Whalley, M. E.	5,200 00	
Pruden, F. W.	5,200 00	697 72	Wheat, J. A.	5,000 00	
Puddington, I. E.	8,000 00		Whitaker, D. R.	5,000 00	
Ramsay, D. A.	5,000 00		Williamson, H.	6,000 00	
Redhead, P. A.	5,000 00	2,117 34	Wolochow, D.	7,000 00	
Rettie, R. S.	5,600 00	1,463 29	Wood, A. D.	5,600 00	1,829 96
Rickwood, G. E.	5,200 00		Wu, Ta You	6,500 00	
Robertson, R. E.	5,200 00		Young, E. G.	8,500 00	
Robinson, E. F. V.	5,600 00		Yuile, W. S.	5,200 00	1,205 80
Romanowski, M.	6,000 00				

*Removal expenses.

†Living allowance, annual rate.

**Including amounts charged to: Atomic Energy Control Board, Vote 304, \$1,607.04; Department of Defence Production, Vote 76, \$1,967.11.

‡Reimbursed by the Department of Defence Production (Vote 76) to which this employee was on loan.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Armour, R.	\$ 567 00	Jury, J. H.	1,135 13*	Phillips, K. L.	573 47
Baines, W. D.	758 28*	Lee, J.	739 00	Pihlainen, J. A.	2,240 62
Bowler, E.	844 76	Leeder, D.	888 00†	Pingel, L. C.	2,893 46
Cowan, S. P.	697 45	Letendre, G.	657 70	Pocock, P. J.	817 53
Dunn, A. F.	808 37	Lewis, J. F.	915 85*	Roy, W. M.	655 72
Garrett, C.	1,083 14	{	1,716 00†	Swenson, E. G.	509 31
Geddes, W. W.	625 85		1,560 83	Thomson, G. S.	789 44
Handegord, G. O. P.	709 87	Milsum, J. H.	572 37	Wesson, Z.	804 00†
Hurt, H. A.	567 95	Moore, W. J. M.	2,601 82	Wilkins, T. J.	2,136 00†

*Removal expenses.

†Living allowance, annual rate.

NATIONAL RESEARCH COUNCIL—ATOMIC ENERGY CONTROL BOARD

Salaried employees receiving \$5,000 or over

	Salary rate		Salary rate
Dewar, D. J.	\$ 5,700 00	Jarvis, G. M.	8,100 00

NATIONAL RESEARCH COUNCIL—ATOMIC ENERGY PROJECT, CHALK RIVER

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Keys, D. A., Vice- President (Scientific) National Research Council	\$ 11,000 00	\$ 991 75	Graham, R. L.	5,000 00	
Aiken, A. M.	5,000 00		Gray, J. L.	9,000 00	4,453 11
Almqvist, E.	5,000 00	719 28	Grummitt, W. E.	5,200 00	
Austen, D. C.	5,850 00		Hammond, F. J.	5,140 00	
Bailey, T. O.	5,220 00		Hanna, G. C.	5,200 00	
Bainbridge, F.	6,470 00		Hansen, E. B.	6,850 00	
Baines, G. O.	6,200 00		Hardwick, J. J.	7,750 00	
Barlow, E. A.	5,310 00		Hardwick, T. J.	5,200 00	1,645 27
Barss, W. M.	5,200 00		Harvey, B. G.	5,600 00	
Bayly, J. G.	5,200 00		Hatfield, G. W.	8,750 00	1,766 88
Bell, R. E.	5,600 00	541 63	Hawkings, R. C.	5,000 00	725 59
Beynon, C. E.	7,000 00		Haywood, L. R.	5,010 00	
Brown, F.	5,000 00		Henderson, W. J.	7,250 00	
Campbell, W. M.	6,200 00	1,333 53	Hincks, E. P.	5,800 00	
Carmichael, H.	8,000 00		Holland, F. V.	6,560 00	
Church, T. G.	5,200 00	532 48	Horsman, J. C.	5,800 00	
Cipriani, A. J.	9,000 00	599 66	Howell, W. D.	5,200 00	961 35
Clayton, H. H.	7,000 00		Howley, J. T.	6,000 00	
Cook, L. G.	7,750 00	1,066 33	Hurst, D. G.	7,500 00	
Cooper, R. E.	5,200 00		James, G. M.	6,560 00	
Cowper, G.	5,000 00	990 15	Kinsey, B. B.	7,250 00	
Cruikshank, A. J.	5,200 00		Krenz, F. H.	5,000 00	
Davidson, J. W.	6,560 00		Lapp, F. H.	7,000 00	
de Grey, E. H.	5,200 00		Laurence, G. C.	8,750 00	
Eastwood, T. A.	5,000 00		Lewis, W. B.	10,500 00	1,560 05
Edis, A. R.	5,600 00		Lipin, S. E.	5,140 00	
Elliott, L. G.	7,250 00		Livingston, W. R.	6,560 00	
Ferguson, A. J.	5,600 00		MacKay, I. N.	7,500 00	
Fowler, I. L.	5,600 00	871 01	MacLusky, G. J.	5,200 00	
Gendron, J. E.	5,600 00		Manson, R. E.	5,820 00	
Gilbert, F. W.	7,500 00	535 12	Mawson, C. A.	6,500 00	849 51
			McConnell, L. G.	5,250 00	
			McLean, D. J.	5,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Millar, C. H.	5,200 00		Sage, R. D.	6,210 00	
Milne, H. S.	6,650 00	746 83	Simpson, S. D.	5,000 00	
Moore, A. M.	5,200 00		Sinclair, E. G.	6,850 00	
Morgan, D. N.	5,310 00		Skelly, W. R.	8,750 00	
Morison, T. W.	7,500 00		Smedley, H.	5,100 00	
Morrison, J. A.	5,850 00		Steljes, J. F.	5,200 00	
Murray, N. F.	5,000 00		Stevens, W. H.	5,200 00	
Neil, J.	5,700 00		Stewart, D. D.	6,560 00	
Neilson, N. H.	6,000 00		Stewart, J. D.	6,000 00	
Newcombe, H. B.	7,000 00		Taylor, R. M.	9,500 00	1,766 66
Newton, T. D.	5,600 00		Tegart, D. R.	5,150 00	
Paul, E. B.	5,200 00		Thomas, M. H.	6,970 00	893 28
Pearce, E. B.	5,010 00		Tiffin, H. D.	5,310 00	
Pearce, G. F.	5,000 00		Ward, A. G.	7,250 00	
Pepper, T. P.	5,200 00		Watson, D.	5,800 00	
Pope, N. K.	5,000 00		Whittaker, S. J.	6,300 00	
Reid, H. B.	5,850 00		Wilson, I. L.	5,600 00	
Renton, E. M.	7,750 00	513 46	Wright, R. F.	7,500 00	789 74
Robertson, R. F. S. ..	5,000 00		Yaffe, L.	6,000 00	656 59
Robson, J. M.	5,600 00				

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

NATIONAL RESEARCH COUNCIL

Addressograph-Multigraph of Canada, Limited, Toronto, \$17,384.39; Allen-Bradley Co., Milwaukee, Wisconsin, U.S.A., \$15,292.88; Allen West (Canada) Limited, Montreal, \$12,100; Aluminum Company of Canada, Limited, Montreal, \$23,203.03; A. Amyot & J. E. Amyot, Hull, Que., \$13,188; Anachemia Chemicals Limited, Montreal, \$17,650.54; Anaconda American Brass Limited, New Toronto, Ont., \$21,075.22; Applied Physics Corporation, Pasadena, Cal., U.S.A., \$11,254.03; Art Woodwork Limited, Montreal, \$24,931.33; Atlas Radio Corporation, Ltd., Toronto, \$13,806.45; Bach-Simpson Limited, London, Ont., \$13,512.70; Bausch & Lomb Optical Co., Limited, Toronto, \$30,214.94; The Bell Telephone Company of Canada, Montreal, \$11,866.51; The John Bertram & Sons Company, Limited, Dundas, Ont., \$10,946.76; The British American Oil Company, Limited, Toronto, \$22,739.83; Brown Boveri (Canada) Limited, Montreal, \$74,022.04.

Government of Canada—Department of Public Printing and Stationery, \$37,548.19; Canada Wire and Cable Company, Limited, Toronto, \$11,681.76; Canadian Car & Foundry Company, Limited, Montreal, \$17,276.90; Canadian Corps of Commissionaires, Montreal, \$23,692.29; The Canadian Fairbanks-Morse Company, Limited, Montreal, \$14,250.11; Canadian General Electric Company, Limited, Toronto, \$30,455.18; Canadian Kodak Sales, Limited, Toronto, \$15,188.20; Canadian Laboratory Supplies, Limited, Montreal, \$51,526.90; Canadian National Railways, Montreal, \$18,458.90; Casgrain & Charbonneau, Ltée., Montreal, \$12,038.70; Cave and Company Ltd., Vancouver, \$10,806.15; Central Scientific Co. of Canada, Limited, Toronto, \$44,199.57; Code Construction Co., Ltd., Smiths Falls, Ont., \$56,482.40; Commercial Controls Corporation, Rochester, N.Y., U.S.A., \$13,231.71; Cook Electric Company, Chicago, Ill., U.S.A., \$11,456.44; George A. Crain & Sons Ltd., Ottawa, \$258,049.80; R. L. Crain Limited, Ottawa, \$14,724; Crane, Limited, Montreal, \$33,280.64.

Dibblee Construction Company, Limited, Ottawa, \$16,345.64; Drummond, McCall & Co., Limited, Montreal, \$18,216.42; E. C. Drysdale, Amprior, Ont., \$22,150.96; Fisher Scientific Company, Limited, Montreal, \$67,339.53; Thomas Fuller Construction Company Limited, Ottawa, \$543,093.30; General Radio Company, Cambridge, Mass., U.S.A., \$17,261.53; P. R. Grant, Ottawa, \$15,085; Hammond Manufacturing Company, Limited, Guelph, Ont., \$16,027.37; The Hughes-Owens Co., Limited, Ottawa, \$19,933.16; The Hydro-Electric Power Commission of Ontario, Toronto, \$56,477.09; Imperial Oil Limited, Leaside, Ont., \$11,955.56; Instruments (1951) Limited, Ottawa, \$33,315.78; International Business Machines Co., Limited, Toronto, \$26,728.47; Keyes Supply Company, Limited, Ottawa, \$15,455.55; Leeds & Northrup Company, Philadelphia, Pa., U.S.A., \$38,831.18.

Marchand Electrical Company, Limited, Ottawa, \$49,091.88; Mayno Davis Lumber Company Ltd., Ottawa, \$23,405.94; McDonald Construction Company, Limited, Halifax, \$52,464.51; McGill University, Montreal, \$35,012; J. C. Meadowcroft, Montreal, \$17,026.56; Minneapolis-Honeywell Regulator Co., Limited, Leaside, Ont., \$18,561.85; Modern Tool Works Limited, Toronto, \$24,455.72; Moore Business Forms Ltd., Toronto, \$10,551.93; John Neville Paper Company, Ottawa, \$12,221.16; Northern Electric Company, Limited, Ottawa,

\$31,863.21; The Office Specialty Mfg., Co., Limited, Newmarket, Ont., \$10,132.48; City of Ottawa, \$39,644.55; Ottawa Transportation Commission, Ottawa, \$29,386; The People's Gas Supply Company, Limited, Ottawa, \$17,741.50; The Perkin-Elmer Corporation, Norwalk, Conn., U.S.A., \$15,960.43; Photographic Stores Limited, Ottawa, \$17,128.13; Polytechnic Research and Development Company, Inc., Brooklyn, N.Y., U.S.A., \$10,141.39; H. H. Popham and Company Limited, Ottawa, \$25,622.27; John C. Preston Limited, Ottawa, \$11,531.75; Proctor & Schwartz, Inc., Philadelphia, Pa., U.S.A., \$11,584.19.

Raytheon Manufacturing Company, Waltham, Mass., U.S.A., \$15,834.76; Reliance Chemicals Limited, Montreal, \$17,845.02; Renold-Coventry Ltd., Montreal, \$13,804.41; Robertson Construction and Engineering Company, Niagara Falls, Ont., \$480,295.83; Rudel Machinery Company, Limited, Montreal, \$14,260.42; J. H. Ryder Machinery Co., Montreal, \$19,173.46; University of Saskatchewan, Saskatoon, Sask., \$18,492; Scientific Exports (Great Britain) Limited, Toronto, \$207,016.75; Standard Chemical Company, Limited, Montreal, \$14,670.91; Stechert-Hafner Inc., New York, N.Y., U.S.A., \$11,084.16; Tektronix Inc., Portland, Oregon, U.S.A., \$15,761.11; Tip Top Tailors, Limited, Toronto, \$14,701; Trane Company of Canada, Limited, Toronto, \$14,459.58; Union Electric Supply Co., Limited, Ottawa, \$32,035.78; The University of Toronto Press, Toronto, \$50,847.34; F. W. Watt, Port Arthur, Ont., \$25,916.67; Williams & Wilson Limited, Montreal, \$18,719.19; Fred A. Wilson Contracting Co., Ltd., Ottawa, \$10,917.64; Zeiss-Aerotopograph, Munich, Germany, \$43,798.13.

NATIONAL RESEARCH COUNCIL—ATOMIC ENERGY PROJECT, CHALK RIVER

Alloy Metal Sales Limited, Toronto, \$22,274.40; Aluminum Company of Canada, Limited, Montreal, \$1,284.09; Atlas Asbestos Co., Limited, Montreal, \$12,343.18; Atlas Steels Limited, Welland, Ont., \$53,901.88; G. A. Barber & Sons Limited, Toronto, \$19,358.33; The Bell Telephone Company of Canada, Montreal, \$36,856.56; Bepco Canada Limited, Montreal, \$17,315.60; The British American Oil Company Limited, Toronto, \$32,214.29.

Government of Canada—Canadian Arsenals Limited, \$10,645.74, Central Mortgage and Housing Corporation, \$1,282,823.21, Department of National Revenue, \$24,029.86; Canada Cement Company Limited, Montreal, \$12,353.75; The Canada Metal Co., Limited, Montreal, \$16,138.90; Canadian General Electric Company, Limited, Toronto, \$30,632.09; Canadian Industries Limited, Montreal, \$14,238.63; Canadian Marconi Company, Montreal, \$18,080.89; Canadian Pacific Express Company, Montreal, \$16,633.24; Canadian Pacific Railway Company, Montreal, \$93,412.45; The Carter Construction Company, Limited, Toronto, \$30,338.08; Central Scientific Company of Canada, Limited, Toronto, \$22,292.21; Craig Equipment Reg'd., Ottawa, \$11,237; Crane Limited, Montreal, \$35,898.69; Crawley and McCracken Co., Limited, Montreal, \$15,116.18; Geo. W. Crothers Limited, Toronto, \$16,377.03.

Darling Brothers, Limited, Montreal, \$10,823.72; Drummond, McCall & Co., Limited, Montreal, \$15,963.22; J. P. Dupuis, Limited, Verdun, Que., \$23,211.03; English Electric Company of Canada, Limited, St. Catharines, Ont., \$11,707.50; Firth Brown Steels Ltd., Montreal, \$58,214.95; Fisher Scientific Company, Limited, Montreal, \$57,366.83; The Foundation Company of Canada Limited, Montreal, \$612,665.21; General Motors Products of Canada Limited, Oshawa, Ont., \$17,138.31; Halliday, Dube Lumber Co., Montreal, \$15,435.59; M. G. Henniger, Limited, Smiths Falls, Ont., \$213,728.47; High Voltage Engineering Corporation, Cambridge, Mass., U.S.A., \$27,165.46; C. D. Howe Company Limited, Montreal, \$446,033.16; The Hydro-Electric Power Commission of Ontario, Toronto, \$96,789.24.

H. R. MacMillan Sales (Ontario) Limited, Toronto, \$31,191.53; Mallinckrodt Chemical Works, St. Louis, Mo., U.S.A., \$591,584.76; Marchand Electrical Company Limited, Ottawa, \$21,798.41; The Matheson Co. Inc., East Rutherford, N.J., U.S.A., \$11,707.65; Mayo Davis Lumber Co., Limited, Ottawa, \$12,686.44; Measurement Engineering Ltd., Arnprior, Ont., \$20,157.85; Minneapolis-Honeywell Regulator Co., Limited, Leaside, Ont., \$15,693.13; Mount Royal Metal Co., Limited, Montreal, \$13,911.96.

The Nichols Chemical Company, Limited, Montreal, \$11,678.90; Northern Electric Company, Limited, Ottawa, \$22,402.25; Parkdale Woodworkers Limited, Ottawa, \$22,359.16; Picker X-Ray of Canada Ltd., Montreal, \$22,007.42; Poole Company Inc., Montreal, \$12,816.97; R.C.A. Victor Company Ltd., Montreal, \$13,761.43; Railway and Power Engineering Corporation Limited, Toronto, \$12,259.77; Reo Motor Company of Canada, Ltd., Toronto, \$10,512.86; Robertson Construction and Engineering Company Ltd., Niagara Falls, Ont., \$549,847.79; The James Robertson Co'y, (Limited), Montreal, \$11,648.15; The Roofers Supply Co., Limited, Toronto, \$10,834.74.

Sterilized Wiper Towel Supply, Ottawa, \$10,539.93; Sterling Rubber Company Limited, Guelph, Ont., \$15,479.79; Jake E. Stewart Limited, Chalk River, Ont., \$28,829.07; Tracerlab Inc., Boston, Mass., U.S.A., \$27,604.65; Trane Company of Canada Limited, Toronto, \$10,366.24; Twin Coach of Canada, Limited, Toronto, \$56,238.76; Union Electric Supply Co. Limited, Ottawa, \$21,463.19; Upton Bradeen & James Limited, Montreal, \$24,805.58; Uren Construction Limited, Orillia, Ont., \$14,217.95; The F. P. Weaver Coal Co., Limited, Montreal, \$202,063.29.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	10,364,059 00	10,014,356 81	8,419,875 44
(2) Civilian Allowances	27,115 00	22,324 01	24,582 42
(4) Professional and Special Services	57,962 00	74,764 97	80,128 03
(5) Travelling and Removal Expenses	306,490 00	282,275 49	193,347 23
(6) Freight, Express and Cartage	43,400 00	30,450 42	
(7) Postage	3,540 00	3,917 00	
(8) Telephones, Telegrams and other Communication Services	27,570 00	20,298 93	35,317 31
(9) Printing of Departmental Reports and Other Publi- cations	147,800 00	80,897 85	
(11) Office Stationery, Supplies, Equipment and Furnishings	81,435 00	125,898 77	189,093 50
(12) Materials and Supplies	4,953,580 00	5,023,150 44	4,787,190 97
Buildings and Works, including Land—			
(13) Acquisition and Construction	12,844,100 00	7,369,642 90	1,916,905 95
Equipment—			
(16) Acquisition and Construction	263,460 00	262,048 52	850,823 60
(19) Municipal and Public Utility Services	175,550 00	182,976 70	167,187 91
(20) Grants, Subsidies, etc., Not included Elsewhere	1,851,575 00	1,742,701 02	1,677,532 90
(22) All other Expenditures	306,600 00	330,942 09	152,524 03
	31,454,236 00	25,566,645 92	18,494,509 29
(34) Less— Estimated Savings and Recoverable Items	780,000 00	486,750 00	481,000 00
Total	<u>\$ 30,674,236 00</u>	<u>\$ 25,079,895 92</u>	<u>\$ 18,013,509 29</u>

1951-52
PUBLIC ACCOUNTS

PART II
Q

DEPARTMENT OF NATIONAL REVENUE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL REVENUE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page Q-10, Open Accounts on page Q-14 and Expenditures by Standard Objects on page Q-26.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
Q- 2		Stat. Minister of National Revenue—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
CUSTOMS AND EXCISE DIVISIONS					
Q- 2	309	General Administration.....	1,936,980 00	1,909,278 69	1,688,047 84
Q- 3	310	Inspection, Investigation and Audit Services... Ports, Outports and Preventive Stations—	2,695,241 00	2,616,031 12	2,337,924 70
Q- 3	311	Operation and Maintenance.....	18,629,353 00	18,564,443 64	16,359,280 44
Q- 4	312}	Construction or Acquisition of Buildings, 735} Works, Land and New Equipment (Revote \$60,000).....	877,700 00	596,864 10	298,484 97
Q- 7	313	Customs Excise Seizure Expenses and Adjust- ments.....	175,000 00 24,314,274 00	167,464 06 23,854,081 61	171,185 17 20,854,923 12
TAXATION DIVISION					
Q- 7	314	General Administration.....	1,530,206 00	1,406,395 47	1,556,476 55
Q- 8	315	Internal Inspection and Verification.....	1,016,386 00	847,045 58	973,591 24
Q- 8	316	District Offices.....	22,925,702 00	19,509,120 06	22,554,215 41
INCOME TAX APPEAL BOARD					
Q- 9	Stat.	Salaries of Members of the Board.....	33,333 33	33,333 33	31,999 99
Q- 9	317	Administration Expenses.....	62,286 00 25,567,913 33	61,396 60 21,857,291 04	46,930 60 25,163,213 79
GENERAL					
Q-10	Stat.	Gratuities to families of deceased employees.....	39,212 24	39,212 24	25,716 00
Total.....			\$49,933,399 57	\$45,762,584 89	\$46,055,852 91
Salary of Minister, Hon. J. J. McCann, Salaries Act, c. 24, 1944.....				(1) \$ 10,000 00	
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....				(2) \$ 2,000 00	

Hon. J. J. McCann received travelling expenses of \$1,896.64, which were charged to Vote 309.

CUSTOMS AND EXCISE DIVISIONS

Vote 309 General Administration

		Estimates	Allotments	Expenditures
	Salaries	(1) 1,839,717 00	1,839,717 00	1,819,881 85
	Travelling Expenses	(5) 30,000 00	27,000 00	21,407 99
	Freight and Express	(6) 700 00	700 00	378 60
	Postage	(7) 2,700 00	2,700 00	2,689 58
	Telephones, Telegrams and Teletype	(8) 8,000 00	10,000 00	9,186 38
A	Office Stationery, Supplies and Equipment	(11) 51,963 00	52,463 00	51,843 14
	Materials and Supplies	(12) 1,100 00	1,100 00	1,072 80
	Miscellaneous Equipment Purchases	(16) 400 00	400 00	177 15
	Repairs and Upkeep of Departmental Trucks	(17) 500 00	500 00	281 65
	Guarantee Fund	(22) 300 00	300 00	300 00
	Sundries	(22) 1,600 00	2,100 00	2,059 55
		\$1,936,980 00	\$1,936,980 00	\$1,909,278 69

This vote was provided for the general administration of the Customs Act, the Customs Tariff, the Excise Act, the Excise Tax Act and regulations established thereunder, as well as other acts and regulations administered in whole or in part by the Department.

A Distributed as follows: printing, \$9,439.35; stationery, \$26,264.99; office equipment, \$12,138; repairs to typewriters, adding machines, etc., \$4,000.80.

Vote 310 Inspection, Investigation and Audit Services

	Estimates	Allotments	Expenditures
Salaries	(1) 2,382,841 00	2,380,841 00	2,324,237 09
Living Allowances	(2) 6,800 00	6,800 00	5,314 14
Travelling Expenses	(5) 275,000 00	275,000 00	258,077 66
Freight and Express	(6) 500 00	500 00	426 94
Postage	(7) 5,500 00	5,500 00	4,607 03
Telephones and Telegrams	(8) 6,500 00	8,500 00	7,746 86
A Office Stationery, Supplies and Equipment	(11) 15,500 00	15,500 00	13,864 88
Guarantee Fund	(22) 1,600 00	1,600 00	1,600 00
Sundries	(22) 1,000 00	1,000 00	156 52
	<u>\$2,695,241 00</u>	<u>\$2,695,241 00</u>	<u>\$2,616,031 12</u>

This vote was provided to meet the cost of the inspection of Customs and Excise offices and licensed establishments, including special investigations in connection therewith; investigations regarding the importation and entry of goods at lower than proper duty and values, also in cases of false invoicing as well as other infractions of the Customs laws, except smuggling, which may result in seizure charges; the investigation of values of imported goods; the investigation of drawback claims and the auditing of books and records of commercial and industrial concerns for sales and excise tax purposes.

A Distributed as follows: printing, \$3,371.50; stationery, \$8,250.93; office equipment, \$1,160.99; repairs to typewriters, adding machines, etc., \$1,081.46.

Vote 311 Ports, Outports and Preventive Stations—Operation and Maintenance

	Estimates	Allotments	Expenditures
A Salaries and Wages	15,471,353 00	15,499,353 00	15,499,353 00
Allotted from Vote 131, Salaries, etc.	250,000 00	250,000 00	244,911 52
	(1) 15,721,353 00	15,749,353 00	15,744,264 52
A Overtime	700,000 00	700,000 00	700,000 00
Allotted from Vote 131, Salaries, etc.	135,000 00	135,000 00	121,239 54
	(1) 835,000 00	835,000 00	821,239 54
Living Allowances	(2) 77,000 00	57,000 00	54,725 51
B Commissions and Fees	(4) 45,000 00	50,000 00	48,847 14
C Legal Expenses	(4) 60,000 00	55,000 00	50,984 21
D Travelling Expenses	(5) 201,800 00	215,800 00	210,971 26
E Cartage	(6) 150,000 00	160,500 00	155,956 25
Freight and Express	(6) 40,000 00	40,000 00	35,189 76
Postage	(7) 110,000 00	120,000 00	118,932 48
Telephones and Telegrams	(8) 80,000 00	82,000 00	80,494 03
Printing of Regulations, Memoranda and Annual Report	(9) 18,000 00	14,000 00	13,908 61
F Office Stationery, Supplies and Equipment	(11) 466,000 00	462,000 00	460,495 21
G Uniforms	(12) 215,000 00	191,000 00	187,665 09
H Customs Excise Stamps and Labels	(12) 440,000 00	425,000 00	424,456 40
Sundry Materials and Supplies	(12) 10,000 00	12,000 00	11,473 00
Fuel and Food	(12) 28,500 00	28,500 00	27,754 68
Repairs and Upkeep of Buildings and Works	(14) 50,500 00	60,500 00	57,715 92
Rental of Accommodation	(15) 21,200 00	18,200 00	14,438 08
I Repairs and Upkeep of Equipment	(17) 36,000 00	26,000 00	18,688 70
Light, Power and Water Charges	(19) 7,000 00	10,000 00	9,618 74
Guarantee Fund	(22) 12,000 00	12,000 00	11,700 00
Sundries	(22) 5,000 00	5,500 00	4,924 51
	<u>\$ 18,629,353 00</u>	<u>\$ 18,629,353 00</u>	<u>\$ 18,564,443 64</u>

This vote was provided to meet the cost of (a) the examination and appraisal of imported goods; (b) the assessment and collection of the duties and taxes payable thereon; (c) the assessment and collection of excise duties, excise taxes, and sales tax on domestic goods; and (d) the supervision of Customs bonded warehouses and licensed Excise establishments and the port administration of the Customs and Excise laws and regulations.

In addition to the payments from this vote, 220 Customs and Excise officers received \$27,949.13 from other departments for part time services.

- A Extra services during regular working hours and overtime services on Sundays, holidays and outside of regular hours were performed for the accommodation of railway companies and business firms. The cost of extra services and a large proportion of the overtime services are paid for by the parties accommodated. As shown by the departmental statement of revenues given on page Q-12 of this section, \$579,489.16 was recovered in this connection. In some instances, the officers are allowed compensating time off in lieu of overtime pay.
- B Expenditures included commissions on sales of excise tax stamps to stock exchanges, \$44,788.57.
- C Expenditures consisted of court costs and other expenses, \$4,949.52; and payments to lawyers, \$46,034.69. Legal fees of \$500 or over were paid to: J. D. Arnup, Toronto, \$2,153.05; F. Auclair, Montreal, \$1,128.85; G. Beaudoin, Montreal, \$689.13; E. C. Bogart, Toronto, \$527.50; J. P. Dansereau, Montreal, \$951.50; G. deL. Demers, Quebec, \$916.05; Guy Favreau, Montreal, \$1,021.10; L. Gouin, Montreal, \$730; L. W. Jacobs, Montreal, \$841; M. Laurier, Montreal, \$505; P. Lesage, Quebec, \$862.35; J. W. Long, Montreal, \$1,652.75; E. Martel, Montreal, \$1,167; Y. Pelletier, Montreal, \$914.15; J. W. Pickup, Toronto, \$702.95; A. Rousseau, Sherbrooke, Que., \$584.57; J. E. Tremblay, St. Joseph d'Alma, Que., \$782.50.
- D Expenditures from this allotment included \$86,934.22 for living expenses of officers while acting in a relieving capacity away from their places of residence; also \$11,337.42 for removal expenses.
- E Partially offsetting this expenditure, the sum of \$31,507.31 was recovered (chiefly at the port of Montreal) and is included under Ordinary Revenue—Services and Service Fees.
- F Distributed as follows: printing, \$270,780.56; stationery, \$108,689.97; office equipment, \$71,330.51; repairs to typewriters, adding machines, etc., \$9,694.17.
- G For the purpose of providing uniforms for customs officers, cloth is purchased by the Department for resale to clothing manufacturers who are subsequently paid for the completed uniforms. Waterproof clothing, leggings, hats, caps, buttons and badges, are also purchased in quantity.
- H Stamps and labels required for customs and excise purposes, and law stamps, required under the provisions of the Exchequer Court Act, c. 34, R.S., as amended, and the Supreme Court Act, c. 35, R.S., as amended, are manufactured under contract.
- I Included payment for completion of alterations and improvements to patrol boat *Marvita*. Contract (1950-51): Newfoundland Shipyards Limited, St. John's, \$24,350; final payment \$4,600.

Votes 312 and 735 Ports, Outports and Preventive Stations—Construction or Acquisition of Buildings, Works, Land and New Equipment (Revote \$60,000)

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings and Works, including Acquisition of Land (Revote \$60,000)	(13) 725,600 00		
Temporary Construction, excluding Housing			
St. Anthony, Nfld.—Purchase of property for Customs-Excise purposes from the Government of the Province of Newfoundland		8,000 00	5,000 00
Four Falls, N.B.—Construction of addition to Customs-Excise highway office building		7,850 00	7,823 41
Contract: Clinton Drake, \$7,500; payment in full.			
Gillespie Portage, N.B.—Construction of garage		2,600 00	2,300 00
Grand Falls, N.B.—Legal fees re purchase of land in 1950-51		700 00	49 00
River de Chute, N.B.—			
Construction of 2 Customs-Excise highway office buildings and garages		38,200 00	36,960 21
Contracts: Belanger Construction Co., (Beaconsfield) \$14,989.32; payments, \$14,789.32; (Mars Hill) \$14,139.32; payments, \$13,939.32.			
Completion of construction of Customs-Excise highway office building (Revote)		4,500 00	3,933 80
Total expenditures on this project were \$19,813.50.			
Contract (1950-51): Donald Whitman, \$16,990; payments including final payment, \$1,990.			
Demolition of 2 barns and outbuildings		300 00	300 00
Union Corner, N.B.—Completion of construction of Customs-Excise highway office building (Revote \$2,000)		3,500 00	3,469 34

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Total expenditures on this project were \$20,874.62.			
Contract (1950-51): John R. Lenehan and Sons, \$16,940; final payment, \$940.			
Woodstock Road, N.B.—Alterations to Customs-Excise highway office building	1,200 00		1,030 68
Abercorn, Que.—Relocation of, alterations and addition to Customs-Excise highway office building	8,500 00		7,980 50
Contract: Hector Langlois, \$7,394; payments, \$7,000.			
Covey Hill, Que.—Purchase of land	3,000 00		2,116 05
Dundee, Que.—Construction of Customs-Excise high- way office building	25,500 00		21,781 05
Contract: Maurice Boissonnault, \$19,495; payment in full.			
East Pinnacle, Que.—Construction of garage and ware- house	3,500 00		
Estcourt, Que.—Purchase of land and construction of Customs-Excise highway office building	17,000 00		13,172 06
Contract: J. A. Fillion, \$9,800; payments, \$9,700.			
Hemmingford, Que.—Construction of garage	2,500 00		2,265 00
Herdman, Que.—Construction of Customs-Excise high- way office building	1,500 00		
Morses Lines, Que.—Purchase of land	35,000 00		22,669 24
Payments were made through Department of Public Works and included those to Lucien Brouillette, \$17,000; Clayton G. Campbell, \$4,600.			
Expenditures on this project to date were \$23,541.49.			
Noyan, Que.—Construction of Customs-Excise highway office building	4,000 00		3,837 05
Total expenditures on this project were \$4,837.05.			
Stanhope, Que.—Alterations to warehouse	3,100 00		3,035 00
Total expenditures on this project were \$4,234.80.			
Woburn, Que.—Construction of garage	3,500 00		2,700 00
Cyclone Island, Ont.—Construction of dock	5,700 00		357 00
Pigeon River, Ont.—Construction of Customs-Excise examining warehouse	5,200 00		5,080 00
Contract: Robert Murray, \$5,080; payment in full.			
Boissevain, Man.—Construction of double garage	3,000 00		2,094 80
Cartwright, Man.—Purchase of land and construction of Customs-Excise highway office building and garage Contract: Lewis Construction Co., Limited, \$16,582; payments, \$15,382.	20,500 00		17,358 00
Piney, Man.—Purchase of land and construction of Customs-Excise highway office building and garage ..	28,300 00		25,448 55
Expenditures on this project to date were \$25,751.55.			
Contract: Brooklands Construction Co., \$22,621.77; payments, \$21,821.77.			
South Junction, Man.—Construction of Customs Excise highway office building (Revote)	7,000 00		6,210 01
Expenditures on this project to date were \$26,469.24.			
Contract (1950-51): Gainsborough Construction Co., \$20,492.25; final payment \$2,492.25.			
Winnipeg, Man.—Construction of office building for Customs-Excise purposes at Stevenson Airport	35,000 00		
This project was abandoned as facilities were pro- vided by the Department of Transport.			
Carson, B.C.—Construction of Customs-Excise highway office building and garage (Revote)	2,500 00		1,500 00
Total expenditures on this project were \$12,900.76.			
Contract (1950-51): Walter Wlasoff, \$11,150; final payment, \$1,000.			
Cascade City, B.C.—			
Construction of garage	3,700 00		2,100 00
Construction of addition and alteration to Customs- Excise highway office building	5,000 00		4,485 00

	Estimates	Allotments	Expenditures
Midway, B.C.—Construction of Customs-Excise highway office building and garage (Revote)		3,000 00	2,874 70
Total expenditures on this project were \$14,188.42.			
Contract (1950-51): Walter Wlasoff, \$10,730; final payment, \$1,000.			
Pleasant Camp, B.C.—Construction of combination residence and Customs-Excise highway office building		27,000 00	24,950 00
Total expenditures on this project were \$25,144.			
Contract: Precision Housing Co., Limited, \$24,950; payment in full.			
Sidney, B.C.—Construction of addition to Customs-Excise highway office building		6,900 00	4,464 00
Vancouver, B.C.—Construction of Customs-Excise clearing station		17,000 00	1,539 60
Waneta, B.C.—Construction of Customs-Excise highway office building		10,000 00	4,565 21
Little Gold Creek, Y.T.—Construction of combination residence and Customs-Excise highway office building		27,000 00	24,950 00
Contract: Precision Housing Co., Ltd., \$24,950; payment in full.			
Temporary buildings, projects under \$2,000.....		11,850 00	9,103 72
		392,600 00	277,502 98
Housing Program			
Goose Bay Airport, Nfld.—Construction of 2 residences		41,000 00	39,690 00
Expenditures on this project to date were \$89,690.			
Contract: Terminal Construction Co., Limited, \$40,400; payments, \$39,690.			
Harmon Field, Nfld.—Construction of residence		30,000 00	28,816 60
Contract: S. J. Clark, \$26,057; payment in full.			
Armstrong, Que.—Construction of 5 residences, combination garage and pumping station and 3 double garages (Revote \$20,000)		25,500 00	24,733 45
Expenditures on this project to date were \$60,445.27.			
Contract (1950-51): Josephat Rodrigue, \$39,495.10; payments, including final payment, \$9,995.10.			
South Junction, Man.—Construction of residence and garage		20,000 00	19,025 00
Contract: Gainsborough Construction Co., \$18,475; payments, \$17,875.			
Chief Mountain, Alta.—Construction of 3 residences and combination power and pump house (Revote) ..		14,000 00	10,955 24
Expenditures on this project to date were \$40,639.52.			
Contract (1950-51): Remington Brothers, \$35,941.10; final payment, \$7,941.10.			
Coutts, Alta.—Purchase of land and construction of 5 residences		102,000 00	40,209 94
Contract for 4 residences: R. Osterberg and T. K. Roberts and Son, \$62,899.96; payments, \$19,364.82.			
Contract for 1 residence: The Southern Alberta Construction Co., \$20,220; payments, \$19,500.			
Kingsgate, B.C.—Construction of 3 residences		48,000 00	9,075 08
Contract: Inland Construction Co., Ltd., \$41,664; payments, \$9,075.08.			
Sandspit, B.C.—Construction of residence		18,500 00	17,800 00
Contract: Hanssen Construction Co., Ltd., \$17,000; payment in full.			
Waneta, B.C.—Alterations to residence		2,000 00	
Snag Creek, Y.T.—Construction of residence		25,000 00	24,950 00
Contract: Precision Housing Co., Limited, \$24,950; payment in full.			
Housing projects under \$2,000		7,000 00	4,812 57
		333,000 00	220,067 88
Total Acquisition or Construction of Buildings, etc.	725,000 00	725,800 00	497,570 86

		Estimates	Allotments	Expenditures
Acquisition or Construction of Fixed Equipment, Vehicles and Vessels	(16)	104,100 00		
Acquisition or Construction of Fixed Equipment, Vehicles and Vessels and Furnishings in Remote Areas.....	(16)	39,000 00	143,100 00	94,971 93
Contract for construction of harbour boat <i>Killaloe</i> : David A. Mason, \$26,249.68; payment in full.				
Acquisition of Sundry Equipment	(16)	9,000 00	9,000 00	4,321 31
		<u>\$ 877,700 00</u>	<u>\$ 877,700 00</u>	<u>\$ 596,864 10</u>

The buildings are located at frontier points, generally on international roads where traffic is limited and does not warrant the construction of more permanent facilities by the Department of Public Works.

Vote 313 Customs Excise Seizure Expenses and Adjustments

		Estimates	Allotments	Expenditures
A Law and Other Costs	(4)	105,000 00	77,500 00	77,216 48
Miscellaneous R.C.M.P. Services	(4)	28,000 00	40,000 00	37,317 09
Travelling Expenses	5)		4,800 00	4,471 99
Adjustment of Penalties	(22)	40,000 00	52,000 00	47,809 93
Sundries	(22)	2,000 00	700 00	648 57
		<u>\$ 175,000 00</u>	<u>\$ 175,000 00</u>	<u>\$ 167,464 06</u>

This vote was provided for the payment of expenses incurred by the Department in respect of Customs and Excise seizures and prosecutions arising therefrom.

A Distributed as follows: legal fees, \$28,569.95; court costs, \$4,920.42; shorthand reporters, \$191.05; awards to informers, \$43,535.06.

Legal fees of \$500 or over were paid to: J. G. Ahern, Montreal, \$848.25; P. L. Corriveau, Quebec, \$1,110.40; P. A. Demers, Victoriaville, Que., \$802; Guy Favreau, Montreal, \$801.65; M. Gaboury, Montreal, \$599.50; S. Hart Green, Winnipeg, \$3,804.47; Griffiths, Griffiths and Sharpe, Niagara Falls, Ont., \$1,173.90; G. Lacroix, Montreal, \$1,423.05; Logan and Logan, Niagara Falls, Ont., \$820.90; J. W. Pickup, Toronto, \$602.50; John L. Ross, Winnipeg, \$984.48; A. Rousseau, Sherbrooke, Que., \$904.90; G. Saintonge, Valleyfield, Que., \$685.15; J. Tellier, Montreal, \$4,584.25; B. Turmel, Sherbrooke, Que., \$583.50.

TAXATION DIVISION

Vote 314 General Administration

		Estimates	Allotments	Expenditures
Salaries	(1)	1,117,506 00	1,067,506 00	1,044,345 14
A Bank Charges for Ownership Certificates	(4)	57,000 00	57,000 00	53,073 23
B Professional and Special Services	(4)	3,700 00	3,700 00	2,874 15
C Credit and Personnel Reports	(4)	30,000 00	33,000 00	31,788 65
D Law Costs	(4)	48,000 00	70,000 00	64,233 08
Travelling Expenses	(5)	50,000 00	57,000 00	41,631 55
Freight, Express and Cartage	(6)	60,000 00	60,000 00	29,828 79
Telephones and Telegrams	(8)	7,000 00	10,000 00	9,397 24
Printing of Departmental Publications	(9)	19,000 00	19,000 00	9,386 69
E Advertising	(10)	27,000 00	42,000 00	42,000 00
Office Stationery, Supplies and Equipment	(11)	106,000 00	106,000 00	75,177 65
Sundries	(22)	5,000 00	5,000 00	2,659 30
		<u>\$1,530,206 00</u>	<u>\$1,530,206 00</u>	<u>\$1,406,395 47</u>

A Canadian chartered banks and the Montreal City and District Savings Bank are compensated for their services in receiving ownership certificates and collecting and remitting to the Receiver General of Canada the tax imposed under the Income War Tax Act, as amended, and the Income Tax Act, in respect of dividends and interest payable to residents and non-residents of Canada as evidenced by coupons presented to the banks for payment.

Payments were as follows: Barclays Bank (Canada), \$140.66; Canadian Bank of Commerce, \$9,565.07; Banque Canadienne Nationale, \$3,543.49; Banque Provinciale du Canada, \$1,423.75; Dominion Bank, \$1,914; Imperial Bank of Canada, \$2,191.27; Bank of Montreal, \$13,351.93; Montreal City and District Savings Bank, \$1,645.14; Bank of Nova Scotia, \$4,693.29; Royal Bank of Canada, \$11,860.55; Bank of Toronto, \$2,744.08.

B Expenditures included provision of protective service, \$1,793.40, and transcriptions, \$879.20.

C Payments were made to subsidiary companies of the Associated Credit Bureaux of Canada, Toronto, for investigation and tracing of taxpayers.

D Expenditures included: court costs, \$29,176.58; Exchequer Court, law stamps, \$34,500; and payments of \$500 or over to: G. B. Bagwell, Toronto, \$822.55; Cairns and Howard, Calgary, Alta., \$827.25; P. Dalme, Montreal, \$945.65; L. St. M. DuMoulin, Vancouver, \$8,346.30; G. L. Fraser, Windsor, Ont., \$930.35; L. Garneau, Montreal, \$3,970.53; J. W. Pickup, Toronto, \$1,370.30; R. V. Prenter, Vancouver, \$790.95; C. Prevost, Montreal, \$1,069.22; H. W. Riley, Calgary, Alta., \$1,821.48; J. G. Ruttan, Victoria, \$532.91; S. Saper, Calgary, Alta., \$529.86; J. Tellier, Montreal, \$737; P. Wright, Toronto, \$503.41; G. H. Yule, Saskatoon, Sask., \$540.30.

E The expenditures under this heading included the cost of a campaign to "File Your Income Tax Early"; and the cost of newspaper advertisements indicating changed or temporary locations of Income Tax Offices.

Vote 315 Internal Inspection and Verification

		Estimates	Allotments	Expenditures
Salaries	(1)	936,386 00	936,386 00	803,915 89
Travelling Expenses	(5)	80,000 00	80,000 00	43,129 69
		<u>\$1,016,386 00</u>	<u>\$1,016,386 00</u>	<u>\$ 847,045 58</u>

This vote was provided for the cost of inspection of District Offices and for Head Office verification and approval of District Office assessments, including succession duty.

Vote 316 District Offices

		Estimates	Allotments	Expenditures
Salaries	(1)	19,986,802 00	19,951,802 00	17,349,588 77
Allowances	(2)	5,400 00	5,400 00	4,408 57
Overtime Meals	(2)	3,000 00	3,000 00	292 00
A Armoured Car Service	(4)	13,000 00	18,000 00	17,053 30
Commissionaire Service	(4)	50,000 00	55,000 00	51,126 60
Distribution of Forms	(4)	15,000 00	15,000 00	6,257 81
B Law Costs	(4)	205,000 00	205,000 00	141,926 14
C Professional and Special Services	(4)	10,000 00	10,000 00	9,980 98
Travelling Expenses	(5)	662,000 00	662,000 00	533,223 89
Freight, Express and Cartage	(6)	12,500 00	12,500 00	7,378 50
D Postage	(7)	650,000 00	650,000 00	535,637 80
E Telephones and Telegrams	(8)	110,000 00	150,000 00	138,852 89
Printing of Departmental Publications	(9)	40,000 00	40,000 00	34,695 88
Office Stationery, Supplies and Equipment	(11)	648,500 00	633,000 00	294,366 51
Public Forms	(11)	440,000 00	440,000 00	351,888 99
Materials and Supplies	(12)	1,000 00	1,500 00	1,099 43
Repairs and Upkeep of Equipment	(17)	500 00	500 00	197 60
F Registry Searches	(22)	20,000 00	20,000 00	9,447 97
G Sundries	(22)	53,000 00	53,000 00	21,696 43
		<u>\$ 22,925,702 00</u>	<u>\$ 22,925,702 00</u>	<u>\$ 19,509,120 06</u>

A Armoured car service was used to transport daily revenue deposits from District Income Tax Offices to banks.

- B Legal fees of \$500 or over were paid to: G. Adam, Montreal, \$6,019; G. Ally, Farnham, Que., \$806.70; A. Angers, Montreal, \$688; G. B. Bagwell, Toronto, \$4,377.65; G. Beaudoin, Toronto, \$637.83; D. C. Bury, Red Deer, Alta., \$806.25; L. P. Cliche, Lac Megantic, Que., \$667; E. C. Collier, Calgary, Alta., \$666.55; P. Corriveau, Quebec, \$545.15; P. A. Demers, Victoriaville, Que., \$581; G. Favreau, Montreal, \$1,207.10; G. L. Fraser, Vancouver, \$748; H. Garipey, Arthabaska, Que., \$676.50; W. A. Gilchrist, Saskatoon, Sask., \$935.17; R. M. Howard, Vancouver, \$2,176.25; N. W. Jacobs, Montreal, \$786.33; R. Larivee, Montreal, \$1,139.25; P. Lefebvre, Montreal, \$1,530.45; R. G. Lefrancois, Montreal, \$1,002; R. Letourneau, Quebec, \$1,393.50; J. R. MacLaren, Brockville, Ont., \$781.43; J. P. Malo, Joliette, Que., \$572.50; K. M. Martin, Charlottetown, \$683.50; M. C. Meretsky, Windsor, Ont., \$884.50; G. S. Miller, Vancouver, \$1,868.30; H. A. Minden, Hamilton, Ont., \$1,584.35; H. L. Osborne, Simcoe, Ont., \$639.16; P. O. Ouimet, Montreal, \$818; R. Ouimet, Montreal, \$3,979.65; J. Pelletier, Chicoutimi, Que., \$609; J. W. Pickup, Toronto, \$1,141; L. Plante, Montreal, \$813; C. Potvin, Roberval, Que., \$648.25; C. Prevost, Montreal, \$2,553.30; P. Ste-Marie, Hull, Que., \$997.75; C. D. Shepard, Winnipeg, \$3,745; J. H. Stitt, Ottawa, \$1,428.20; A. Theberge, Montreal, \$5,952.65; E. Trottier, Montreal, \$555.
- C Expenditures included fees for the valuation of property, court reporters' fees for attendance and transcripts, and payments to Canadian Wheat Board, Winnipeg, for preparing lists and copies of cheques. Payments of \$500 or over were made to: Canadian Wheat Board, Winnipeg, \$5,474.42; A. H. Fitzsimmons and Son, Ottawa, \$2,000; Winnipeg Real Estate Board, Winnipeg, \$935.56.
- D Expenditures included \$6,018.26 in respect of mail received from the public, the postage on which was short-paid.
- E Expenditures included \$34,274.47 paid to the Department of Finance as a share of the costs of the consolidated switchboard, Public Buildings, Toronto.
- F The charge to this allotment represents the cost of searches re deeds, titles, etc.
- G Expenditures comprised: excise stamps, \$7,833.97; Government Officers' Guarantee Fund, \$2,650.80; laundry and towel service, \$4,975.01; newspaper subscriptions, \$3,886.75; miscellaneous, \$2,349.90.

INCOME TAX APPEAL BOARD

Salaries of Members of the Board—An act to amend the Income War Tax Act,

c. 53, 1948..... (1) \$ 33,333 33

Section 14 of the above Act and sections 76 and 77 of an Act to amend the Income Tax Act, c. 52, 1948, provide for the establishment of an Income Tax Appeal Board to be appointed by the Governor in Council and to consist of a Chairman and not less than 2 or more than 4 other members, one of whom may be appointed Assistant Chairman. The Chairman is to be paid a salary of \$13,333.33 a year, the Assistant Chairman, \$12,000 and the other members of the Board, \$10,000 each. The authority states that members are to be paid travelling allowances calculated in the same manner as allowances paid to judges under the Judges' Act, c. 56, 1946, as amended.

Expenditures represent payment of salaries to: F. Monet, Chairman, \$13,333.33; W. S. Fisher, member, \$10,000; R. S. W. Fordham, member, \$10,000.

Vote 317 Administration Expenses

		Estimates	Allotments	Expenditures
A	Salaries	(1) 33,416 00	34,116 00	33,854 20
A	Court Reporters Fees	(4) 5,000 00	12,350 00	12,340 38
B	Travelling Expenses	(5) 20,000 00	12,100 00	12,004 31
	Telephones and Telegrams	(8) 400 00	700 00	581 66
	Office Stationery, Supplies and Equipment	(11) 3,000 00	2,700 00	2,373 75
	Sundries	(22) 470 00	320 00	242 30
		\$ 62,286 00	\$ 62,286 00	\$ 61,396 60

Those receiving salaries at annual rates of \$5,000 or over as at March 31, 1952, were: W. O. Davis, \$7,300; W. Guillery, \$5,840.

A Travelling and living expenses of reporters were also charged to this allotment. Expenditures included \$10,111.30 paid to the Canadian Reporting Co., Ottawa.

B Included travelling expenses paid to (a) Chairman and members of the Income Tax Appeal Board: F. Monet, \$2,389.21; W. S. Fisher, \$1,961.43; R. S. W. Fordham, \$2,075.64; and (b) employees: W. O. Davis, \$1,815.81; W. Guillery, \$2,087.51; P. H. McCann, \$1,217.33.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. (21) \$ 39,212 24

REVENUES

Comparative Summary

	1951-52	1950-51
CUSTOMS AND EXCISE DIVISIONS		
Ordinary Revenue—		
Tax Revenue:		
A Customs Import Duties	346,364,562 70	295,721,749 70
B Excise Duties	217,939,983 31	241,046,174 19
C Excise Taxes	910,226,283 65	
D Less: Old Age Security Tax	24,297,979 31	
	885,928,304 34	686,768,092 15
Non-Tax Revenue:		
E Privileges, Licences and Permits	85,727 81	73,212 35
F Proceeds from Sales	3,888 46	4,591 65
G Services and Service Fees	1,093,610 11	728,888 75
H Refunds of Previous Years' Expenditure	2,781 28	1,677 73
I Miscellaneous	729,176 15	665,968 45
Total (Customs and Excise Divisions)	1,452,148,034 16	1,225,010,354 97
TAXATION DIVISION		
Ordinary Revenue—		
Tax Revenue:		
I Income Tax		
Individuals—		
Deductions at source	612,600,187 01	336,364,412 88
Other collections	363,176,132 90	
Less Old Age Security Tax	100,000 00	
	363,076,132 90	315,964,267 15
Corporations	1,132,680,074 10	
Less Old Age Security Tax	2,000,000 00	
	1,130,680,074 10	799,196,510 63
Dividends and Interest (foreign currency and non-resident)	55,017,013 83	61,610,319 25
J Excess Profits Tax	2,364,909 36	10,140,910 04
K Succession Duties	38,207,984 94	33,599,089 08
Total Net Tax Revenue	2,201,946,302 14	1,556,875,509 03
Non-Tax Revenue:		
L Proceeds from Sales	1,347 69	1,868 81
M Refunds of Previous Years' Expenditure	2,577 08	713 91
N Miscellaneous	455,508 39	526,336 74
Total Ordinary	2,202,405,735 30	1,557,404,428 49
Special Receipts and Other Credits—		
O Transfer to revenue of excess reserves for refundable portion set up in previous years for		
Income Tax	1,211,857 57	
Excess Profits Tax	6,155,026 90	
	7,366,884 47	25,000,000 00
Total (Taxation Division)	2,209,772,619 77	1,582,404,428 49
Grand Total	\$ 3,661,920,653 93	\$ 2,807,414,783 46

Details

CUSTOMS AND EXCISE DIVISIONS

Ordinary Revenue—

A Tax Revenue:

A Customs Import Duties	366,787,825 92
Less drawbacks, \$12,271,339.17, and refunds, \$8,151,924.05	20,423,263 22

346,364,562 70

Drawbacks consisted of home consumption drawback claims amounting to \$2,570,966.07; and export drawback claims of \$9,700,373.10.

B Excise Duties: Spirits (including validation fees, \$1,223,931.98), \$43,290,649.93; beer, \$3,812,065.34; malt, \$73,748,003.28; Canadian raw leaf tobacco, \$219,938.60; cigarettes, \$89,505,947.50; cigars, \$162,968.09; tobacco, manufactured, \$10,822,065.28; licences, \$36,092	221,597,730 02
Less drawbacks, \$2,294,734.29, and refunds, \$1,363,012.42	3,657,746 71

217,939,983 31

Drawbacks related chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only; and to malt used in beer exported or delivered to ships' stores.

C Excise Taxes: Embossed cheques, \$433,667.56; interest, \$318,228.76; licences, \$81,662.64; miscellaneous (court penalties, court costs, etc.), \$62,826.29; revenue stamps including (i) stamp duties on cheques, bills of exchange, promissory notes, receipts to banks, money orders, and travellers' cheques, and (ii) stock transfer tax, \$10,912,768.36; sales tax (not including old age security tax, \$24,297,979.31), \$587,193,601.06.	
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Manufacturers' taxes: automobiles, \$88,260,446.33; cameras, photographic films, etc., \$1,425,706.85; Canadian raw leaf tobacco, \$208,566.44; cigarettes, \$80,273,561.56; cigars, \$2,582,963.04; tobacco, manufactured, \$23,288,417.35; cigarette papers and tubes, \$422,566.63; candy and chewing gum, \$11,531,058.04; carbonic acid gas, \$389,479.50; electrical appliances, \$4,893,324.95; firearms and ammunition, \$1,525,398.97; fishing rods and reels, \$364,009.81; fountain pens, etc., \$949,973.65; furs, \$4,792,530.03; golf clubs and balls, \$294,474.39; jewellery, clocks, watches, chinaware, etc., \$9,714,322.45; lighters, \$442,367.06; matches, \$1,412,614.87; motorcycles and motors, \$154,274.33; phonographs, radios and tubes, \$8,252,290.74; playing cards, \$697,175.24; rubber tires and tubes, \$12,643,599.76; slot machines, \$537,658.17; smokers' accessories, \$834,907.66; soft drinks, \$19,229,932.67; stoves, washing machines, refrigerators, etc., \$10,923,451.92; toilet articles, preparations and soaps, \$8,466,985.55; trunks, bags, etc., \$3,969,263.34; wines, \$2,167,267.40	899,651,343 37
Less drawbacks, \$652,841.37, and refunds, \$13,070,197.66	13,723,039 03

885,928,304 34

The amount of \$923,949,322.68 (i.e. gross collections before deducting drawbacks and refunds of \$13,723,039.03 and old age security tax of \$24,297,979.31), was apportioned as follows: domestic, \$809,084,287.45; importations, \$114,865,035.23.

Excise Taxes derived from the following sources did not form part of the "excise taxes" shown in the foregoing statement of revenues, but instead were treated and reported by the Post Office Department as Postal Revenues: (i) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (ii) stamp duties on post office money orders, letters and post cards.

Drawbacks consisted of export drawback claims which related to tax paid on materials both domestic and imported, used in the manufacture of goods exported.

D Less Old Age Security Tax: The Old Age Security Act, c. 18, 1951 (2 Sess.) provided for the imposition, effective January 1, 1952, of a 2 per cent sales tax to partially meet the cost of payment of old age security and, concurrently, a reduction from 10 per cent to 8 per cent in the present sales tax under the Excise Tax Act. The	
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Old Age Security Act also provided for the establishment of an account in the Consolidated Revenue Fund to be known as the Old Age Security Fund (see Department of National Health and Welfare section) to which such tax receipts are to be credited.

Non-Tax Revenue:

E Privileges, Licences and Permits: Brokers' licences, \$7,142.95; copies of manifests, entries and invoices, \$15,822.10; landing certificates, \$1,011.35; law stamps, \$46,676.20; rentals of public buildings and properties, \$15,981.05		85,733 65	
Less refunds		5 84	
			85,727 81
F Proceeds from Sales: Sale of unclaimed goods, etc.		5,464 49	
Less refunds		1,576 03	
			3,888 46
G Services and Service Fees: Bonded factory and warehouse fees, \$119,667; cartage, \$31,507.31; copyright fees, \$476; extra or overtime services, \$579,489.16; storage charges, \$363,397.38; sundries, \$159.51		1,094,696 36	
Less refunds		1,086 25	
			1,093,610 11

Bonded factory and warehouse fees were assessed for services of port officers assigned to duties of a supervisory nature in such factories and warehouses.

Copyright fees were collected from owners of copyrights for services in prohibiting importation of copyrighted works registered under the Copyright Act, c. 32, R.S., as amended.

Extra or overtime services—Extra services during regular working hours, and overtime services on Sundays, holidays, and outside of regular working hours, were performed by departmental officers. The extra services and a large proportion of the overtime services were paid for by the parties accommodated.

Storage charges were assessed against goods warehoused for examination and not cleared within the prescribed period.

H Refunds of Previous Years' Expenditure		2,783 28	
Less refunds		2 00	
			2,781 28
I Miscellaneous: Customs seizures, \$646,063.19; excise seizures, \$66,034.34; conscience money, \$567.59; Foreign Exchange Control Board, unclaimed, seized and forfeited funds, \$12,077.26; premium on foreign exchange transactions, \$4,753.44; sundries, \$564.62		730,060 44	
Less refunds		884 29	
			729,176 15

The revenues from customs and excise seizures were derived mainly from seizures under the provisions of the Customs Act, c. 42, R.S., as amended, and the Excise Act, c. 52, 1934, as amended. Disbursements in this connection amounting to \$167,464.06 were made from Vote 313 and were in respect of Customs-Excise seizure expenses, and adjustments of penalties.

General Comment

In order to expedite the release of perishable and other imported goods, and as a guarantee of payment of customs duties and excise taxes thereon, and of sales and excise taxes payable by licencees, securities are furnished the Department and deposited with the Department of Finance for safekeeping. At March 31, 1952, the securities so deposited were \$3,575,000 for customs purposes and \$1,649,250 for excise purposes.

Total (Customs and Excise Divisions)	\$ 1,452,148,034 16
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Certified correct.

D. SIM,
Deputy Minister of National Revenue
for Customs and Excise.

TAXATION DIVISION

Ordinary Revenue—

Tax Revenue:

I Income Tax

Individuals

Deductions at Source	660,524,001 75	
Less refunds	47,923,814 74	612,600,187 01

Other Collections	377,889,132 69	
Less refunds	14,712,999 79	

	363,176,132 90	
Less Old Age Security Tax	100,000 00	363,076,132 90

This is an estimate of the portion applicable to the Old Age Security Tax of instalments on 1952 incomes received to March 31, 1952 from persons other than wage earners.

Corporations	1,144,875,676 39	
Less refunds	12,195,602 29	

	1,132,680,074 10	
Less Old Age Security Tax	2,000,000 00	1,130,680,074 10

This is an estimate of the portion applicable to the Old Age Security Tax of the tax paid to March 31, 1952 by those corporations with fiscal years ending between January 1 and August 31, 1952.

Dividends and Interest (foreign currency and non-resident)	55,661,599 16	
Less refunds	644,585 33	55,017,013 83

J Excess Profits Tax	2,474,075 53	
Less refunds	109,166 17	2,364,909 36

K Succession Duties	39,546,206 01	
Less refunds	1,338,221 07	38,207,984 94

Non-Tax Revenue:

L Proceeds from Sales		1,347 69
M Refunds of Previous Years' Expenditure		2,577 08
N Miscellaneous: Fines and forfeitures, \$243,863.29; jury and witness fees, \$1,667.20; law costs, \$209,977.90		455,508 39

Total Ordinary		2,202,405,735 30
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Special Receipts and Other Credits—

O Transfer to revenue of excess reserves for refundable portion set up in previous years for

Income Tax	1,211,857 57	
Excess Profits Tax	6,155,026 90	7,366,884 47

In the taxation years 1942 to 1946 inclusive, estimated amounts of revenue were set aside to provide for the repayment of refundable savings portion of individuals income tax and excess profits tax collected. The refundable amounts were not as large as estimated and the excess reserve has been adjusted by transfer to revenue of the above amounts which represent the balance of the sum reserved.

Total (Taxation Division)		\$ 2,209,772,619 77
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Certified correct.

CHARLES GAVSIE,
Deputy Minister of National Revenue
for Taxation.

OPEN ACCOUNTS

NOTE. Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
<i>Matured Funded Debt Outstanding—</i>				
A Refundable portion of individuals income tax	1,211,792 57	1,211,857 57	65 00	
A Refundable portion of excess profits tax		24,389,564 85	24,389,564 85	
<i>Outstanding Cheques and Warrants—</i>				
B Outstanding Imprest Account Cheques—				
Customs and Excise	4,304 38	529 39	1,059 58	4,834 57
Taxation	3 05	50		2 55
	<u>1,216,100 00</u>	<u>25,601,952 31</u>	<u>24,390,689 43</u>	<u>4,837 12</u>
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
C Contractors' Securities—Cash— Customs and Excise	38,731 10	36,330 24	53,540 07	55,940 93
D Guarantee Deposits—Customs and Excise	20,000 00	20,000 00	31,500 00	31,500 00
	<u>58,731 10</u>	<u>56,330 24</u>	<u>85,040 07</u>	<u>87,440 93</u>
Deferred Credits				
E National Revenue Suspense	638,373 37	252,332 99	453,799 92	839,840 30
Sundry Suspense Accounts				
F Provincial Corporation Income Tax Special Account	63,329,622 47	25,143,170 50	39,532,686 86	77,719,138 83
<i>Miscellaneous—</i>				
G Income Tax Appeals—Security Deposits	83,600 00	37,600 00	21,200 00	67,200 00
H Income Tax Appeals—Fees	5,072 20	6,601 86	5,700 39	4,170 73
I Income Tax Special Account—				
Province of Prince Edward Island		97 56	97 56	
Province of Quebec		9,178 05	9,178 05	
Province of Ontario		15,636 03	15,636 03	
Province of Manitoba		4,270 90	4,270 90	
Yukon Territory		21 94	21 94	
J Unclaimed Cheques Suspense—				
Customs and Excise	472 22	10 00	154 32	616 54
Taxation	2,021,880 65	78,937 68	3,214,681 72	5,157,624 69
	<u>65,440,647 54</u>	<u>25,295,524 52</u>	<u>42,803,627 77</u>	<u>82,948,750 79</u>
Funded Debt Unmatured				
<i>Payable in Canada—</i>				
K Refundable portion of excess profits tax	24,390,595 84	24,407,343 19	16,747 35	
	<u>\$ 91,744,447 85</u>	<u>\$ 75,613,483 25</u>	<u>\$ 67,749,904 54</u>	<u>\$ 83,880,869 14</u>

- A As the accounts of the Department of National Revenue, Taxation Division, for refundable portion of taxes are completely closed out, the surplus in the reserve accounts was transferred to Revenue.
- B At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.
- C Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1951-52 there were no bonds held in respect of the Department of National Revenue—Customs and Excise Divisions.
- D Credits in this account represent cash deposits posted as a guarantee of payment of customs duty and excise taxes on products released under permission of the Collectors.
- E Credits, with the exception of \$60 which is held for decision as to disposition, are instalment payments of Excise Tax revenue on account of penalties imposed by the courts under the Excise Tax Act, and held by the Department until the full court penalty has been collected, or the alternative jail sentence enforced. Debits are amounts transferred to Revenue when instalments are completed.
- F This amount represents provincial corporation income taxes collected by virtue of agreements entered into under the provisions of section 6 of the Dominion-Provincial Tax Rental Agreements Act, c. 58, 1947, as amended, and held pending assessment and distribution to the several provinces.
- G An appellant to the Exchequer Court from a decision of the Minister of National Revenue as to his assessments is required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appeal is allowed, the amount is returned to the appellant; otherwise, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account to Revenue. No interest is allowed on the deposit. Bonds amounting to \$400 are also held in the custody of the Minister of Finance, but are not recorded in this account.
- H An appellant to the Income Tax Appeal Board is required to pay to the Receiver General a fee of \$15 upon the serving of the notice of appeal and if the appeal is allowed, in whole or in part, the fee is returned to him, but not otherwise. Credits in this account represent the receipt of such fees while debits are refunds to successful appellants or the transfer to Revenue of deposits where appeals were disallowed.
- I These accounts record the transactions in respect of arrears of provincial and territorial income tax which were collected by the Federal Government and paid to the provinces in accordance with the provisions of the Dominion-Provincial Taxation Agreement Act, c. 13, 1942, as amended.
- J All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to these accounts pending claims therefor.
- K This account was established in the fiscal year 1942-43 to provide, by transfer hereto, the amounts estimated by the Department as required to repay the refundable portion in respect of the taxation years 1942 to 1946 inclusive. As at March 31, 1951, repayment had been effected for 1942 to 1945 inclusive. Debits in the current fiscal year represent repayment of the 1946 refundable portion and an adjustment of the balance by the transfer of \$6,155,026.90 to Revenue.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Collectible	2,447,109 93	2,089,280 84
Uncollectible	594,445 98	771,428 22
	<u>\$3,041,555 91</u>	<u>\$2,860,709 06</u>

The amount shown as collectible comprises: domestic excise taxes, \$2,398,374.21; customs seizures, \$20,170.13; defalcations, \$2,191.19; customs duties and excise taxes on importations, \$20,771.47; sundries, \$5,602.93.

Uncollectibles comprise: domestic excise taxes, \$587,266.98; customs duties and excise taxes on importations, \$6,858.60; sundries, \$320.40.

Items totalling \$313,004.33 were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the report of an Inter-departmental Committee set up by Treasury Board in August 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951, and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

No breakdown, as between current and previous fiscal years, is available from departmental records in respect of excise tax revenue accounts.

The above statement does not include accounts receivable of the Taxation Division.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of other salaried employees who received travelling expenses of \$500 or over.

CUSTOMS AND EXCISE DIVISIONS

Salaried employees receiving \$5,000 or over

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
OTTAWA—ADMINISTRATION AND HEADQUARTERS					
Sim, D., Deputy Minister ..	\$ 13,500 00		Marquis, R. A.	5,540 00	2,007 58
Nauman, V. C., Asst. Deputy Minister (Excise)	9,000 00		McCann, F. A.	5,560 00	
Urquhart, G. B., Asst. Deputy Minister (Customs)	9,000 00		McGill, D. W.	5,120 00	
Allan, J. J.	5,260 00		McIntyre, G. D.	5,320 00	1,070 22
Arbuckle, D. A.	6,100 00	\$ 611 96	McKellar, N. L.	5,240 00	1,887 74
Aust, G. E.	5,880 00		Mills, A. P. C.	5,120 00	
Bradley, J. C.	5,120 00		Mills, T. H.	5,760 00	
Brideaux, W. P.	5,440 00	639 16	Ogilvie, S. G.	5,530 00	600 73
Brown, A. W.	7,200 00		Rombough, C. C.	5,120 00	
Brush, M. H.	5,240 00	1,904 95	Ross, B.	5,260 00	
Bunker, G. N.	7,800 00	634 61	Roy, J. E.	5,880 00	
Carisse, A. M. A.	5,820 00		Sharkey, N.	5,760 00	
Carson, H. L.	6,260 00		Shepherd, W. C.	6,580 00	
Charlesworth, F.	5,260 00		Stevens, W.	5,240 00	
Cosh, R. F.	5,120 00		Stuart, W. B.	7,800 00	
Deachman, J. S.	5,760 00		Sykes, A.	5,580 00	
Drummond, J. E.	6,200 00		Taylor, L. H.	6,480 00	
Duffy, L. F.	5,260 00		Telford, J. F.	5,560 00	
Ellis, H. H.	7,200 00		White, J. A. A.	5,100 00	
Fairbairn, R.	6,200 00		White, L. A.	5,140 00	
Falkner, T. S.	5,800 00		Williams, J. K.	6,540 00	868 67
Finlayson, F.	5,580 00		Wood, C. E.	6,860 00	
FitzGerald, R. R.	5,880 00		Wormington, F. E.	5,560 00	
Furlong, M. J.	5,920 00		Yeo, S. D.	7,500 00	
Gaboury, J. E.	7,500 00	1,916 32	Younger, L. R.	6,900 00	
Gardner, G. C.	5,900 00	2,305 31	INSPECTION, PORTS, ETC.		
Godbout, O. J. A.	5,580 00	1,151 78	Argument, G.	5,260 00	
Gorman, M. J.	6,560 00		Aucoin, A.	5,900 00	
Gunby, C. E.	6,480 00		Ault, R. R.	5,300 00	
Haw, W. C.	6,480 00		Barrett, R. A.	5,900 00	1,231 60
Hector, J. H.	5,540 00		Beardmore, H.	6,740 00	
Hicklin, W. L.	6,480 00		Beaudoin, J. E.	5,260 00	1,556 63
Hind, A. R.	6,200 00		Belton, F. S.	5,240 00	
Holmes, L. W.	5,540 00		Bennett, W. R.	5,560 00	
Holtby, E. G.	5,580 00	4,330 61	Bergeron, J. E. L.	5,240 00	
Hooper, J. A. V.	5,560 00		Blais, V.	5,260 00	967 89
Howell, J. G.	7,800 00		Blandford, R. D.	5,260 00	740 75
Kealey, H. J.	5,540 00		Booth, S.	5,260 00	
Kenney, A. S.	5,540 00		Brault, J. W.	5,300 00	
King, G. C. M.	5,540 00		Bricker, H.	5,260 00	
Labarge, R. C.	7,500 00		Briggs, A.	5,240 00	
Lawrence, E. D.	7,500 00		Brown, C. B.	5,240 00	
Lindsay, G. B.	6,180 00	872 51	Brownlow, F.	5,020 00	
Mackenzie, A.	5,140 00		Burdett, R. A.	5,540 00	2,004 00†
MacMillan, A. F.	7,160 00		Burns, F. M.	5,620 00	1,240 98
			Burns, W. G.	5,440 00	
			Caldwell, W.	5,280 00	
			Campeau, A. N.	5,240 00	
			Carmichael, A.	6,860 00	
			Chabot, F. A.	5,020 00	
			Champion, T. C. V. ..	5,920 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Chant, H. G.	5,260 00		Legg, H.	5,260 00	
Charbonneau, J. P. A. .	5,020 00	1,588 71	L'Heureux, P. H.	5,620 00	
Choquette, T. G.	5,260 00		Lloyd, L.	5,900 00	
Clerk, E. G.	5,900 00		Logan, R. F.	5,240 00	
Cloutier, J. E. B.	5,020 00	1,473 71	Logie, T.	5,580 00	1,731 62
Coffin, C. E.	5,260 00	765 60	Magge, H. E.	5,900 00	
Conway, W. T.	5,900 00	773 52	Mann, C. A.	5,260 00	
Crocker, A.	5,180 00		Marriott, R. A.	5,440 00	
Cunningham, R. N. ...	5,020 00	895 38	Martineau, L. J. G.	5,440 00	
Dagenais, E.	5,240 00		Martineau, O. E. J. ...	5,260 00	
Daigneau, E. A.	5,260 00		Matheson, J. G.	5,120 00	
Dale, S. C.	5,260 00	2,984 48	Maxwell, R. C.	5,560 00	
Dawson, W. A.	5,560 00		McCann, J. J.	5,260 00	
Day, C. H.	5,000 00		McConnell, W. A.	5,000 00	
Dean, C. S.	5,580 00	712 08	McGregor, I. R.	5,440 00	1,353 38
Denis, J. L.	5,060 00		Merceer, M. J.	5,900 00	
Dennison, P. E.	5,140 00		Minish, H. W.	5,580 00	
Devlin, H. F.	5,560 00		Moore, W. C.	5,140 00	
Dickinson, M. R.	7,200 00		Moore, W. W.	5,900 00	1,251 52
Donnen, J. E.	5,560 00	{ 613 47 2,688 00†	Nicoll, C. W. I.	5,260 00	
Doucet, A. J.	5,260 00		Norris, G. E.	5,300 00	
Down, W. H.	5,260 00		Osborn, G. H.	5,120 00	
Dunlop, J. C.	5,260 00		Packman, C. H.	5,260 00	
Dunsmore, C. C.	5,260 00		Page, A. J. W.	5,920 00	
Dupras, P.	5,580 00		Parent, G. L.	5,260 00	1,016 33
East, J. H.	6,220 00		Patrick, W. M. P.	5,260 00	
Edwards, J. R.	5,120 00		Paul, W. G.	5,900 00	1,289 51
Findlay, A. T.	5,560 00		Pelletier, J. A. F.	5,140 00	
Frappier, A. P.	5,140 00		Perron, A. E. S.	5,260 00	1,757 71
Garceau, J. A.	5,140 00		Phillipson, C. E.	6,220 00	595 80
Gardner, B. K.	5,260 00		Poliquin, J. L. H.	5,260 00	
Giroux, A.	5,060 00		Prowse, E. W.	5,000 00	
Goucher, A. R.	5,900 00		Quinn, F. J.	5,000 00	
Grandy, E. F.	5,300 00		Quinney, H. A.	5,620 00	1,344 67
Grant, H. C.	5,260 00	931 51	Racicot, J. E. D.	5,620 00	
Grant, J. W.	5,920 00	622 85	Ratz, F. W.	5,000 00	
Green, L.	5,260 00	562 35	Renaud, P. A.	5,260 00	
Grenier, P. E.	5,900 00		Rich, H. J.	5,020 00	1,012 20
Hall, H. R. M.	5,900 00		Robbins, J. S.	5,260 00	
Hare, J.	5,620 00		Roche, H. G.	5,240 00	
Harris, A. N. K.	5,580 00	577 32	Rothwell, A. L.	5,260 00	
Harris, C. H.	5,900 00		Russell, R. C.	5,140 00	
Harris, D. J. W.	5,580 00	556 93	St. Jean, J. A.	5,900 00	
Haynes, W.	5,000 00		St. Pierre, E.	5,440 00	1,212 48
Hayward, R. H.	5,020 00	608 53	Santerre, J. A. A.	5,240 00	
Henderson, R. A.	5,260 00		Saunders, A. M.	5,900 00	
Hignell, H. A.	5,900 00		Savard, I.	7,800 00	880 48
Hindson, R. A.	5,900 00	1,257 43	Sloan, E. B.	6,220 00	
Hutchinson, A. R.	5,260 00	1,449 12	Smith, C. H. V.	5,260 00	1,590 67
Ingram, J. S.	5,260 00	574 63	Smith, P. G.	5,260 00	
Jacques, W. A.	5,300 00		Smith, W.	5,120 00	
Johnson, G. F.	5,060 00		Stamp, W. G.	5,900 00	
Juteau, J. D. A.	5,900 00		Steckley, P. L.	5,240 00	
Kay, C. B.	5,260 00		Stedman, F.	5,260 00	
Kergan, R. L.	5,580 00		Stone, T. W.	5,560 00	
Kerr, H. C.	5,260 00	717 63	Studer, C. A. B.	5,260 00	643 78
Lagace, M.	5,260 00		Sullivan, H. F.	5,120 00	
Laing, A.	7,800 00		Thompson, J. D.	5,240 00	1,700 43
Lamb, J. E.	5,240 00		Thorburn, L. J.	5,260 00	
Large, G. H.	5,560 00		Thornton, R. W.	5,440 00	945 24
Lauzon, J. A. E.	5,580 00	504 13	Tomkins, E. J.	5,260 00	777 11
Learne, L. D.	5,020 00		Tossell, C. A.	5,560 00	
Leask, R. N.	5,440 00		Trant, J. F.	5,140 00	
			Vail, R.	5,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Viens, C.	5,260 00		Westland, A. K.	5,260 00	
Wackett, E.	5,900 00	2,475 92	White, M. B.	5,260 00	1,178 61
Wallace, J. W.	5,260 00		Wooster, W. T.	5,560 00	
Welch, E. S.	5,580 00		Wright, C. H. B.	5,120 00	
Wells, R. W.	5,020 00		Yardley, G. A.	5,900 00	
Welsh, E. T.	5,300 00		Young, D. A.	5,260 00	

†Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
OTTAWA—ADMINISTRATION AND HEADQUARTERS					
Bennett, G. L. \$	1,274 15	Coutts, W. D.	1,500 00†	Harrison, W. D.	948 53
Coldrick, G. F. {	1,709 05	Cox, T. H.	544 90	Harvie, H. G.	1,141 43
	676 86*	Cressman, L. H. ...	812 86	Hebert, R.	1,954 48
Dicks, W. M.	510 65	Crowe, W.	763 50	Henley, F. C.	742 27
Handleman, S. B.	2,074 45	Dand, R. A.	577 14*	Hewitt, J. A.	780 00†
Luggar, H. W.	582 05	Darts, E. C.	590 91	Hoare, C. S.	598 76
Malloy, M. S.	776 83	Davidson, J. H.	583 10*	Hogben, J. W.	626 16
O'Connor, E.	959 75	Davignon, J. O.	1,277 75	Hogg, C. R.	716 04
Sevigny, T. G.	860 35	Davis, W. H.	1,304 68	Hollohan, W. W. ...	780 00†
Taylor, W. M.	1,056 73	Daynard, A. A.	891 48	Hooper, F. W.	1,384 41
Warnock, E. A.	764 27	Dee, L. J. W.	919 40	Horning, E. L.	815 10
INSPECTION, PORTS, ETC.		Demers, J. A.	1,089 10	Hoskins, R. W.	780 00†
Adam, J. G.	600 00	Deschesnes, J. E. R.	1,342 22	Houston, J. O.	956 14
Ahier, B.	780 00†	Desjardins, P. A. ...	1,243 06	Hudson, W. J.	1,005 63
Algar, F. I.	1,500 00†	Desrochers, L. J. ...	1,030 99	Hyslop, E. W.	562 84
Ashcroft, E. J.	888 12	Ditner, L. B.	1,458 39	Jackson, J. L.	589 42
Bailey, J. E.	780 00†	Dobson, D. J.	1,574 36	Jackson, M. N.	2,863 75
Bartlett, J. B.	780 00†	Downey, G. A.	611 05	Kearley, G. P.	780 00†
Beaton, C. J.	1,327 16	Dowsley, J. E.	837 16	Kellet, J.	643 95
Belisle, J.	598 51	Drouin, F.	2,639 05	Kelly, E. W.	787 77
Biggin, R. H.	1,558 52	Dubrule, R. J.	1,308 52	Kennedy, N. W.	597 24
Bilodeau, J. B. R. ...	905 70	Dufresne, P. E.	809 53	Kirkham, R. C.	659 55
Blanchfield, L. C. ...	927 60	Dyke, K.	780 00†	Kristianson, C. E. ...	1,500 00†
Bond, A. E.	3,637 61	Eaton, R. L.	1,960 38	Lanctot, H. E.	555 30
Boulet, J. L.	1,423 20	Eisan, R.	780 00†	Lasnier, J. L. P. ...	1,631 49
Bourassa, G. A.	600 00	Faber, R. L.	1,104 98	Last, P. P.	1,219 85
Bouzek, J. F.	1,500 00†	Fenton, J.	1,065 15	Lavallee, J. A.	633 00
Boyde, A. G.	780 00†	Ferguson, E. S.	1,793 72	Lawrence, J.	780 00†
Brazier, E. W.	612 35*	Fletcher, O. D.	1,532 22	Letarte, J. O.	830 61
Breckin, W.	1,040 75	Follow, P.	780 00†	Letarte, L. P.	1,567 74
Brown, G. B.	545 83	Fontaine, J. M.	636 51	Levie, F. E.	2,114 57
Buckmaster, L. B. ...	1,246 25	Foster, A. D.	1,681 60	Lewis, D. W.	1,500 00†
Budden, F. R.	1,215 50	Fox, G. E.	1,466 50	Liddle, R. G.	1,287 85
Burns, J.	1,359 89	Fraser, W. G.	1,303 39	Lindley, L. C.	1,993 21
Campbell, D. {	534 14	Freeman, D. H.	1,040 59	Loewy, H. G.	2,536 54
	756 43*	Gagne, A.	2,247 69	Lynch, J. F. R.	1,407 65
Carew, G. W.	780 00†	Gallant, D. E.	2,110 99	MacGregor, H. M. ...	880 52
Carpentier, J. R. ...	2,426 15	Gallup, M. A.	1,262 40	MacKay, F. H.	863 09
Carroll, E. L.	647 98	Gatien, J.	514 13	MacKenzie, K. R. ...	764 36
Carswell, M. R.	1,500 00†	Gee, S. A.	850 48	McAlean, R. A.	516 35
Chadwick, M. A.	581 05	Gentleman, G. M. ...	1,500 00†	Manning, H. C.	1,588 89
Chandler, J. N.	507 60	George, E. S.	975 35	Martindale, L. W. ...	674 70
Clapper, D. W.	1,505 22	Gibson, H. D.	840 17	Martyn, A. S.	1,344 86
Clatworthy, W. S. ...	581 17	Gilliard, C. L.	780 00†	Martyn, M. E.	1,869 39
Collins, L. G.	780 00†	Grant, H. C. M.	1,500 00†	Mathieu, J. G. R. ...	943 09
Connell, N. B.	1,191 39	Greenway, G. E.	605 20	McCabe, E. R.	1,500 00†
Corbeil, J. S.	1,572 50	Gross, J. R.	895 05	McCallum, J. B. ...	1,063 76
Cote, J. P. R.	1,158 32	Guymer, G. L.	505 65	McDaid, R. M.	2,498 96
Coughlan, J. J.	1,501 46	Hamon, D. G.	503 25	McDonald, J. H.	1,308 73
		Hannah, C. E.	1,500 00†	McEwen, R. C.	1,888 34
		Hanson, H. G.	605 14*	McGrath, J. P.	506 75

	Travelling expenses		Travelling expenses		Travelling expenses
McIntyre, J. H.	1,881 09	Poulin, C. S.	1,601 24	Swan, J. W.	1,403 47
McKee, H. G.	1,097 66	Power, C. J.	780 00†	Tewkesbury, W. N.	507 69
McKenzie, R. L.	665 28	Praught, E. J.	3,170 51	Thompson, C. F.	1,157 02
McLaren, W. L.	1,264 15	Ramsay, W. H.	2,083 14	Thomson, O. H. R.	639 15
McNamara, J. L.	826 44	Raymond, E. H.	723 75	Thorne, E. W.	780 00†
McQueen, W. F.	698 05	Reid, E. L.	{ 665 66	Tinney, W.	1,918 57
Miller, D. P.	960 01		{ 547 63*	Trecarten, A. P.	591 10
Mitchell, G. E.	537 96	Reynolds, A. S.	853 28	Trudeau, J. R.	1,380 94
Monck, D. R.	1,435 48	Richardson, E. G. W.	1,137 00	Underhill, J.	790 16
Moore, A. T.	3,288 89	Roberts, J. R.	780 00†	Vincer, R. A.	2,928 69
Moore, D. G.	667 30	Rolston, L. E.	1,355 82	Wallis, C. W.	703 62
Moore, L. J.	1,795 65	Rose, G. F.	1,186 65	Walsh, W. C.	536 05
Moore, V.	891 50	Ross, F. L.	616 62	Walters, J.	780 00†
Moores, R. C.	574 93	Rousseau, J. M.	2,094 86	Walters, L. L.	780 00†
Morgan, A. R.	807 05	Rowell, C.	780 00†	Walters, T.	1,324 66
Murray, I. M.	1,500 00†	Sabourin, J. F.	695 59	Warder, T. A. E.	872 20
Nadeau, J. R.	764 80	Saskie, P.	727 95	Watson, G. F. S.	2,690 04
Navin, F. P.	518 80	Schlessinger, F.	1,265 91	Watson, H. L.	631 98
Newhook, G. R.	545 11	Schneider, F. W.	769 63	Weiler, R. W.	670 81*
Nichols, J. W.	1,500 00†	Senecal, J. J. A.	625 75	Whelan, J. J.	727 85
Nicholson, M. A.	1,818 85	Shepardson, L. K.	640 65	White, H.	780 00†
Northam, W. L.	1,069 06	Shilson, W.	850 36	Whitehead, J. D.	678 65
Oliver, H. C.	688 31	Shipman, A. J.	1,479 47	Wiles, N. D.	2,201 26
Oliver, S.	1,529 42	Smith, A. D.	514 86	Williams, J. O.	1,500 00†
Ouellet, E.	915 86	Smith, H. A.	1,424 49	Williamson, E. P.	1,246 63
Ouellette, J. A.	533 61	Staple, L. G.	780 00†	Willis, K. E.	1,060 91
Paquette, U. A.	615 33	Starke, L. E.	941 71	Wilson, G. D. C.	1,787 25
Parke, A. A.	645 64	Steben, F. L. J.	931 69	Wilson, L. G.	681 20
Parkin, A. E.	1,813 90	Stevens, W.	1,053 05	Wiseman, F. G.	780 00†
Parrott, H. H.	961 37	Stone, G. A.	780 00†	Wiseman, H. F.	780 00†
Paynter, A. J.	780 00†	Stone, H. L.	507 96	Woods, F. D. W.	1,090 88
Pearson, J. L.	1,246 55	Stoneham, F. A.	2,366 71	Woolard, R. F.	1,058 03
Pennington, N.	1,500 00†	Stonier, A. M.	1,001 33	Yeomans, J. N.	938 01
Pennylegion, W. A. G.	1,054 05	Suley, J.	780 00†	Young, H. K. W.	892 54
Pleming, P. E.	1,529 17	Sunberg, H. W.	1,733 91	Young, H. M.	651 65
				Young, L. W.	642 00

*Removal expenses.

†Living allowance, annual rate.

TAXATION DIVISION

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
HEADQUARTERS ADMINISTRATION					
Gavsie, C., Deputy Minister .. \$15,000 00		\$ 804 64	Calver, B. W.	7,500 00	
McEntyre, J. G., Asst. Deputy Minister .. 12,000 00		{ 763 25 571 10*	Coda, G. H.	7,500 00	
			Connolly, E. C.	6,520 00	1,167 28
Andrews, R. E.	5,920 00		Costello, D. J.	5,140 00	
Arnold, J. P.	6,520 00		Cross, F. J.	6,600 00	949 33
Baird, R. M.	6,520 00		Currie, H. W.	5,260 00	
Bell, B. G.	5,540 00	944 67	Decary, R. G.	5,260 00	1,507 97
Belleau, L. J.	8,000 00		Delavignette, J. H.	5,200 00	
Blackburn, R. E.	5,180 00	759 60	Dewar, C. A.	5,870 00	
Boivin, J. A.	8,000 00		DeWolf, A. L.	5,260 00	1,490 33
Boland, J. D.	6,600 00	1,464 73	Elliott, G. W.	6,160 00	
Boles, T. Z.	5,920 00	1,475 41	Fell, J. M.	7,080 00	670 66
Boyle, R. A.	5,260 00		Forsyth, J. S.	6,180 00	572 88
Brennan, C. N.	6,520 00	504 11	Friesen, A. P.	6,520 00	1,100 12
Brown, J. L.	5,200 00		Gill, D. J.	6,520 00	
			Goodhue, C. E.	6,560 00	
			Green, G. W.	5,530 00	
			Gruson, C. E.	5,200 00	
			Harmer, J. F.	7,500 00	1,267 39

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hawley, H. E.	5,200 00		DISTRICT OFFICES		
Hobart, S. F.	6,860 00	710 72	Adams, A. F.	5,020 00	
Hogarth, H. C.	8,000 00		Allcorn, F. H.	5,920 00	
Huck, W. H.	7,500 00		Allen, L. C.	6,860 00	
Ilsey, T. H. J.	6,060 00		Anderson, M. H.	5,020 00	
Inrig, W. D.	7,200 00		Ardouin, J. F.	6,520 00	
Jackson, T. E.	5,020 00	2,156 11	Arthur, F. J.	5,500 00	
Kee, J. B.	5,920 00		Asmussen, C. J.	6,400 00	
Keefe, J. L.	5,200 00		Atkinson, R. D.	5,140 00	
Kelley, W. B.	5,140 00		Bailey, W. H.	8,000 00	
Kirby, T. N.	6,520 00		Bain, S. E.	5,200 00	
Kirke, G. G.	5,200 00		Baldwin, H. W.	5,200 00	
Lefebvre, R. A.	5,200 00		Bampton, E. C.	5,200 00	
Linton, W. I.	7,200 00	1,227 56	Banning, C. R.	5,920 00	
Lunam, K. D.	5,920 00		Barclay, G. F.	6,560 00	
MacLatchy, E. S.	9,000 00		Barclay, J. H.	5,020 00	
Malcolm, P. E. R.	7,500 00	1,708 74	Baxter, W. E.	5,140 00	
Martin, A. W. T.	6,120 00	2,422 32	Beauregard, J. H.	5,500 00	
Martin, E. D.	6,520 00		Beaven, H. F.	5,920 00	
Matley, E.	5,920 00		Beer, F. W.	5,200 00	
McA'Nulty, M. W.	7,560 00	1,828 35	Belyea, J. E.	6,180 00	
McClellan, D. J.	7,200 00	523 01	Bennett, H. T.	5,780 00	
McCorkle, R. G.	6,160 00		Bergevin, J. A.	5,920 00	
McElhone, W. E.	5,200 00	1,321 99	Bernier, C.	5,920 00	
McGrogan, H. R.	5,920 00		Bernier, S. E.	8,400 00	
McGrory, A. A.	10,000 00	774 30	Bertrand, P.	5,200 00	
McQuade, W. C.	5,100 00		Best, R. A.	5,200 00	
Mercier, J. A.	5,200 00		Bevan, A. R.	6,160 00	
Meyers, D. C.	6,520 00	677 70	Billings, W.	5,260 00	
Michon, J. A.	5,920 00		Black, A.	5,200 00	
Milburn, H. H.	8,000 00	1,319 62	Blennerhassett, W. A.	6,860 00	
Montpetit, J. R.	5,200 00		Bolduc, J. D.	5,200 00	
Neil, A. V.	7,200 00		Booth, C. L.	7,200 00	
Oakes, E.	5,920 00		Bourassa, R.	5,200 00	
O'Brien, E. F.	8,000 00		Brandson, G.	5,140 00	
Olson, G. S.	5,200 00		Breese, A. E.	5,200 00	780 88
Otterdahl, P. H.	5,920 00		Bright, G. A.	5,200 00	
Ovens, G.	5,500 00		Bull, H. F.	6,560 00	
Pereira, L. H.	5,920 00		Burgess, H. C.	6,520 00	1,513 29
Petapiece, D. K.	7,200 00	897 57	Burkholder, L. C.	5,140 00	
Pook, D. R.	7,500 00		Burris, S. A.	5,200 00	
Pyke, B.	5,920 00		Byers, J. C.	5,920 00	542 38
Renton, J. M.	5,200 00	3,006 08	Cadieux, J.	5,920 00	
Robertson, J. C.	5,200 00		Cadieux, J. S.	5,200 00	
Rogers, P. C.	5,920 00		Cameron, R. L.	5,200 00	
Ross, I. G.	5,640 00	641 01	Caron, L. A.	5,920 00	
Rounding, C. G.	6,520 00		Carrier, C. W.	6,520 00	
Ruddy, J. C.	6,520 00		Carson, G. E.	6,860 00	
Russell, J. F.	7,500 00		Catto, W. R.	5,200 00	
Simpson, W. O.	7,560 00		Chudleigh, H. E.	5,920 00	
Sprott, M. F.	6,900 00		Clancy, B. M.	5,260 00	
Sproule, H. L.	5,200 00		Clavet, R.	5,920 00	
Stephenson, J. J.	7,200 00		Clery, W. V. P.	5,200 00	1,039 49
Stephenson, S. C.	5,200 00		Cockburn, R. M.	6,560 00	{ 897 21
Stevens, H. A.	5,260 00				{ 1,667 71*
Walford, J. S.	7,200 00		Coffill, A. F.	6,520 00	
Welby, C. J.	5,100 00		Cohn, E. P.	5,200 00	1,581 06
Williams, W. F.	10,000 00	1,544 56	Collins, A. C.	6,480 00	{ 2,734 70
Williamson, W. E.	5,920 00				{ 2,472 33*
Wilmot, L. A.	7,200 00		Cook, J. H.	5,200 00	
Wilson, T. G.	5,920 00		Cote, P.	5,200 00	
Wood, B.	7,800 00	751 99	Coulonval, F.	7,080 00	
			Coulter, D. M.	7,200 00	
			Creen, J. N.	5,780 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Currie, T. S.	5,200 00		Gregoire, J. O.	5,920 00	
Davidson, R. M.	5,920 00		Gregory, N. V.	6,520 00	
Demers, T.	5,920 00	{ 1,039 01	Griffiths, J. O.	5,200 00	
		{ 710 25*	Grose, J. C.	5,200 00	
Devlin, B. J.	5,200 00		Guimont, J. L.	5,200 00	
Dickson, W.	7,080 00		Hale, A. F.	5,200 00	
Diegel, C. E.	5,020 00		Halpin, J. G.	6,520 00	
Dingle, R. A.	5,200 00	1,138 77	Hamilton, D. I.	5,200 00	
Dixon, J. W.	6,140 00	546 78	Hampton, J. S.	5,140 00	501 50
Doherty, M. G.	5,920 00		Hargreaves, S. S.	5,780 00	
Donahue, V. L.	5,200 00		Hastings, A. L.	5,200 00	
Donald, T. B.	5,200 00		Hauch, E. G.	6,400 00	
Donohue, M. F.	5,200 00		Hayter, A. W.	5,200 00	
Douglas, A. J.	5,600 00		Hayward, R.	5,200 00	
Down, A.	5,540 00		Herbert, H. F.	7,200 00	506 36
Driedger, C. J.	5,200 00	1,212 80	Heselton, H. T.	5,140 00	
Drummond, L. S.	6,520 00		Hethrington, A. S.	6,520 00	
Duffie, H. M.	5,200 00		Hickey, H. F.	5,200 00	562 72
Dunkley, H. W.	5,920 00		Hill, W. F.	5,200 00	
Dunsheath, J. W.	6,520 00		Hodgins, M. H.	5,260 00	
Edwards, H. W.	7,800 00		Holton, H. S.	5,200 00	1,294 20
Elliott, E. W.	5,200 00		Howell, J. G.	5,200 00	
Ellis, A. O.	7,500 00	1,153 77	Hoyle, R.	6,160 00	
Ells, D. W.	5,920 00	674 26	Hudson, D. B.	5,200 00	
England, D. L.	6,520 00		Hughes, P. J.	5,100 00	
Estabrook, F. J.	7,500 00		Humphrys, F. A.	5,200 00	
Fabris, P.	5,920 00		Hunt, R. C.	5,500 00	608 84
Falconer, D. R.	5,200 00	1,014 65	Hunter, C. J.	5,200 00	
Farley, H. K.	5,200 00		Hurst, M. D.	5,200 00	
Faulkner, H. L.	5,200 00		Insley, J. H.	6,520 00	
Faure, C. C.	5,200 00	502 90	Jackson, F. H.	5,200 00	
Fellowes, K.	7,800 00	500 56	Jackson, G. M.	5,920 00	796 33
Ferguson, A. H.	5,020 00		Jeffery, H. J.	5,920 00	
Ferguson, J. K.	5,260 00	981 54	Johnson, G. H.	5,200 00	1,627 68
Fickes, R. H.	7,500 00	{ 1,085 69	Johnson, M. H.	5,920 00	
		{ 739 72*	Johnston, A. V.	5,920 00	
Fillion, M.	5,200 00		Johnston, L. H.	5,920 00	
Findlay, J.	5,200 00		Jones, D. G.	5,140 00	
Flynn, E. G.	6,540 00		Jones, K. R.	5,200 00	847 48
(including terminable allowance, \$620)			Joubert, R.	5,880 00	
Forbes, W. N.	5,140 00		Keilty, J. C.	5,420 00	628 77
Forest, M. R.	6,160 00		Kellas, M. A.	5,200 00	
Fowler, H. B.	5,020 00		Kellond, H. W.	6,060 00	2,449 78*
Fraser, C. G.	5,200 00		Ketcheson, A. H.	6,040 00	
Gaboury, J. F.	5,200 00		Kidd, F.	5,140 00	
Galbraith, B. H.	5,200 00		King, F. A.	5,920 00	678 46
Garland, S.	7,460 00	{ 902 14	King, R. M.	5,200 00	
(including terminable allowance, \$600)		{ 681 28*	Kirkhope, H. B.	5,200 00	
Gauthier, M.	6,480 00		Labbee, J. A.	5,920 00	
Gee, H. W.	5,200 00		Labelle, J. Z.	6,520 00	
Gilham, R. A.	5,880 00		Lachance, J. E.	5,200 00	
Gingras, J. R. L.	5,260 00	1,718 42	Lachapelle, C.	5,920 00	
Golumbia, S. P.	7,200 00	2,272 87	Lacombe, R. J.	5,920 00	
Gorman, E. H.	5,140 00	528 95	Lamiere, E.	5,200 00	
Gorman, V. R.	6,380 00	1,387 69	Lambert, J. F.	6,520 00	
(including terminable allowance, \$600)			Lambert, J. H.	5,920 00	
Gossage, C. W.	5,200 00		Langstone, T. W.	5,920 00	
Graham, A. R.	5,200 00		Larbalestier, C. H.	6,520 00	
Grant, C.	5,620 00	{ 746 11	Laundy, C. E.	5,200 00	
		{ 1,500 00†	Laverdure, J. M.	7,200 00	784 86
Grant, W. C.	7,600 00	1,544 84	Lawrence, D. A.	6,400 00	
			Lawrie, R. P.	5,780 00	
			Leach, W. R.	7,200 00	560 06
			Lebeuf, G.	5,200 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Leger, J. F.	5,140 00		Newlands, T. J.	7,080 00	
Lemay, R.	5,920 00		Newton, T. C.	6,520 00	
Lemieux, C. E.	5,200 00		Nicholson, R. H.	5,920 00	
Lemieux, P.	5,200 00		Nicholson, W.	5,200 00	
Leslie, E. C.	5,200 00		Nicholson, Walter ...	5,780 00	1,337 10
Lewis, R. N.	7,200 00		Nicol, M. J.	5,200 00	
Leyden, C.	5,920 00		Northfield, G. W.	7,500 00	2,154 42
Loneragan, P. A.	6,520 00		O'Donnell, W. T.	6,160 00	
Love, C. M.	5,260 00	1,816 01	Oliver, C. C.	5,200 00	
Lowery, E. W.	9,000 00	1,109 99	O'Neil, T.	5,780 00	
Lugsdin, W. R.	5,780 00		Owen, J. S.	5,140 00	
Lynch, B.	5,200 00		Pack, F. L.	5,200 00	
MacDonald, G. G. ...	5,780 00		Pare, J.	5,200 00	
MacDonald, T. J.	5,200 00		Parker, A. R.	5,140 00	
MacDonald, V.	5,200 00		Parker, H. A.	6,860 00	
Macfie, J. D.	5,200 00		Parkinson, R. E.	5,540 00	1,395 09*
MacMillan, R. W. ...	6,040 00		Parsons, D. S.	5,200 00	
Madden, R.	5,140 00		Partridge, H. R.	5,780 00	
Mann, L. E.	5,260 00		Patenaude, J. C.	5,200 00	
Marchand, J. G.	5,200 00	1,157 14	Paterson, A.	6,860 00	{ 993 76
Marchant, P. R.	5,260 00				{ 1,263 55*
Masson, J. M.	6,480 00		Patrick, G. M.	5,530 00	
Matheson, A.	5,200 00		Pawluk, A. G.	5,200 00	
Matheson, H. M.	5,920 00	528 68	Perry, C. A.	5,920 00	
Matheson, W. A.	6,520 00		Peters, N.	5,200 00	757 16
Mauchel, S. J.	5,780 00		Poirier, L. T.	5,200 00	
Mavor, C. W.	6,160 00		Poitras, J. T.	5,140 00	
Maybee, D. E.	6,040 00		Poliquin, J. A.	5,200 00	
Maynard, A. H.	5,140 00		Pope, J. A.	7,800 00	
McCallum, T. E.	7,160 00		Pounds, E. A.	5,500 00	
McCarthy, F. W.	5,780 00		Primeau, C. W.	5,140 00	
McDonald, J. A.	6,520 00		Proude, L. W.	5,200 00	1,125 39
McDonald, J. M.	5,920 00		Proulx, N.	5,920 00	
McDonald, T. A.	5,920 00		Pukesh, M. S.	5,200 00	
McEntee, W. J.	7,200 00		Quinn, G. A.	5,260 00	
McGregor, D. A.	5,200 00		Racine, J. H.	5,200 00	
McKay, M. E.	6,520 00		Rannie, C. A.	5,200 00	
McKerchar, D. S.	5,200 00		Raymond, J. R.	5,260 00	
McLachlin, A. H.	6,520 00		Reavely, S. D.	5,920 00	
McLean, M. S.	5,200 00		Reeves, J. S.	7,800 00	1,062 70
McLeod, N. R.	5,200 00		Reid, K. L.	7,320 00	{ 987 70
McLeod, W. D.	5,200 00				{ 1,219 88*
McMillan, A. L.	5,100 00		Reid, W. D.	5,140 00	
McMorrow, J. J.	7,200 00		Reynolds, T. J.	5,200 00	
McNaughton, M. E. ...	5,200 00		Rice, G. P.	5,920 00	
McVittie, D. E.	5,920 00		Richards, H.	5,140 00	
Mellor, H. F.	5,200 00		Richer, G.	5,200 00	
Menuz, G.	5,140 00		Rintoul, F. W.	6,520 00	{ 1,227 02
Molloy, S. G.	5,920 00				{ 520 72*
Mondor, L.	5,100 00		Riopel, C. A.	5,200 00	
Mooney, O. W.	5,920 00	1,031 55	Rivard, L. T.	5,200 00	
Moore, T. G.	5,200 00		Robert, R.	5,200 00	
Morgan, H. G.	5,200 00		Roberts, J.	7,800 00	
Morris, H. A.	5,200 00		Robertson, C. R.	5,280 00	745 81
Morris, M. A.	6,520 00	804 56	Robinson, G. M.	5,200 00	
Morrison, J. H.	5,920 00		Rolland, W.	5,200 00	642 77
Morrissey, J. R.	6,520 00	576 88	Roscoe, J.	5,880 00	1,786 88*
Mullins, C. E.	5,200 00		Ross, J. A.	5,140 00	
Munro, G. F.	5,920 00		Rowden, R. S.	5,920 00	
Munroe, A. F.	5,200 00	910 70	Roy, J. O.	5,200 00	
Murphy, W. J.	8,000 00	1,605 36	Rutherford, D. F.	6,180 00	{ 1,438 16
Nelson, L. R.	5,140 00				{ 518 25*
Nelson, S. S.	5,920 00		St. Louis, J. H.	5,920 00	873 56
Newall, B. B.	5,200 00		Salvesen, I. E.	5,200 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Sanders, J. C.	5,200 00	{ 627 87 564 46*	Thompson, W. G.	7,800 00	978 45
Scott, C. G.	5,200 00		Thomson, R. D.	5,200 00	
Scott, C. J.	5,200 00	513 57	Toman, L. K.	5,200 00	688 76
Scrimgeour, G. C.	5,920 00		Turgeon, E.	5,920 00	
Sedgwick, A. V.	5,200 00		Turner, T. W.	5,200 00	
Shenson, W. G.	5,200 00		Tyndall, C. L.	7,200 00	
Shepherd, T. H.	5,020 00		Ure, R. W.	5,200 00	
Sheppard, D. H.	9,600 00		Vair, H. H.	7,500 00	
Shulman, L. W.	5,200 00		Van Dusen, F. L.	5,780 00	
Shute, R. A.	5,020 00		Varin, J. L.	5,920 00	
Sidorchuk, M.	5,140 00		Vogan, W. R.	5,200 00	
Simard, J. A. F.	5,260 00		Voyer, J. G.	5,100 00	671 25
Simms, S. M.	5,920 00	1,172 24	Wadge, W. O.	7,200 00	
Smith, E. B.	5,200 00	562 76	Wait, R. J.	5,200 00	
Smith, G. P.	5,020 00		Wallace, C. G.	5,200 00	
Smith, G. T.	5,200 00		Walton, R. H.	5,920 00	
Smith, L. W.	5,780 00		Watson, H. G.	5,920 00	
Smith, R. F.	5,200 00		Watson, J.	5,140 00	
Sparkes, A. T.	5,900 00		Weaver, L.	5,920 00	
Spence, G. L.	5,200 00		Weldon, F. J.	5,200 00	
Staples, W. A.	5,920 00		Wetmore, C. R.	5,920 00	
Stark, R. S.	5,420 00		Wharton, A. N.	5,200 00	
Steele, J. V.	5,020 00	1,363 54	White, E. J.	5,200 00	691 45
Stewart, G. W.	5,920 00		White, G. C.	5,200 00	
Stewart, O. H.	7,200 00		Wigle, J. T.	7,200 00	
Sybionak, A.	6,520 00		Willcox, R. J.	5,260 00	
Sypher, J. R.	5,200 00		Williams, A. L.	5,180 00	
Taylor, A. J.	6,400 00		Willis, J. V.	5,260 00	
Taylor, L. R.	6,520 00		Wilson, W. M.	5,200 00	
Temple-Hill, C.	6,520 00		Wood, C. M.	5,140 00	
Theriault, R. E.	5,260 00		Woodley, R. G.	5,200 00	
Thomas, E. W.	5,920 00		Wookey, H. J.	7,200 00	566 30
Thompson, D. B.	5,200 00		Woolley, A. C.	5,200 00	
Thompson, T. W.	5,100 00		Wren, J.	7,160 00	
			Wright, A.	5,140 00	
			Wylie, J.	5,100 00	

* Removal expenses.

† Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
HEADQUARTERS					
ADMINISTRATION					
Arbuckle, R. W. ...\$	2,595 79	Potvin, J. P.	754 39	Bell, W. C.	713 63
Berthiaume, R.	1,302 31	Quigg, T. J.	723 89	Bennett, F. H.	708 20
Carle, G.	1,001 37	Thomas, J. E.	859 76	Bennett, R. G.	831 48
Cooper, G. A.	798 56	Walls, G.	940 64	Bettridge, J. A.	602 51
Couture, J. C.	543 55	Walsh, P. R.	916 36	Black, W. N.	1,333 18
Desormeaux, R.	1,480 04	Watson, G. V. A.	1,018 10	Braden, A. J.	929 71
Dubrule, F. J.	1,081 18	DISTRICT OFFICES			
Godduris, G. A.	2,412 40	Aalto, A. U.	569 77	Bradshaw, F. E.	983 06
Hannigan, J. A.	744 90	Allaire, F.	968 82	Brand, A.	2,734 81
Hutt, J. S.	527 00	Alleyn, A. H. R.	796 75	Brand, J. C.	652 07
Kasycz, E.	2,329 18	Ambrose, G. W.	2,135 93	Breckenridge, R. G.	898 63
Lacharity, E. D.	703 87	April, P. E.	1,290 66	Bristowe, A. E. S. ..	1,276 45
Lypchuk, F. A.	912 52	Archambault, P. E. ..	794 99	Brown, M. H.	668 79
MacKenzie, G. J.	1,137 96	Armstrong, W. F.	541 82	Bruce, W. F.	2,697 16
Mackey, W. K.	829 78	Ashfield, J.	595 11	Bull, M. C.	630 05
Mitchell, A. E.	693 58	Ashman, R. G.	536 05	Burrows, J. R.	1,180 77
Nixon, E. F.	541 02	Bain, J. N.	1,278 00	Burwash, H. M.	815 18
Paquin, M. {	1,626 51	Baker, G.	645 92	Cadieux, L. J.	667 34
	658 93*	Banting, H. G.	694 66	Calder, J. H.	665 62
		Barabash, O.	1,100 80	Calverley, K. M.	983 94
				Carmichael, R. W. .	618 29
				Carriere, L.	595 20

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	42,896,354 33	39,984,660 33	40,523,224 02
(2) Civilian Allowances	94,200 00	66,740 22	80,164 86
(4) Professional and Special Services	674,700 00	605,019 24	729,926 80
(5) Travelling and Removal Expenses.....	1,318,800 00	1,124,918 34	1,094,359 83
(6) Freight, Express and Cartage	263,700 00	229,158 84	226,140 30
(7) Postage	768,200 00	661,866 89	612,067 38
(8) Telephones, Telegrams and other Communication Services	211,900 00	246,259 06	211,036 92
(9) Printing of Departmental Reports and Other Publi- cations	77,000 00	57,991 18	55,890 80
(10) Films, Displays, Broadcasting, Advertising, etc.	27,000 00	42,000 00	38,982 91
(11) Office Stationery, Supplies, Equipment and Fur- nishings	1,730,963 00	1,250,010 13	1,352,550 61
(12) Materials and Supplies	695,600 00	653,521 40	588,151 20
Buildings and Works, including Land—			
(13) Acquisition and Construction	725,600 00	497,570 86	244,658 80
(14) Repairs and Upkeep	50,500 00	57,715 92	45,678 92
(15) Rentals	21,200 00	14,438 08	13,333 28
Equipment—			
(16) Acquisition and Construction	152,500 00	99,470 39	54,090 16
(17) Repairs and Upkeep	37,000 00	19,167 95	25,854 77
(19) Municipal and Public Utility Services	7,000 00	9,618 74	7,356 16
(21) Pensions, Superannuation and other Benefits	39,212 24	39,212 24	25,716 00
(22) All other Expenditures	141,970 00	103,245 08	126,669 19
Total	<u>\$ 49,933,399 57</u>	<u>\$ 45,762,584 89</u>	<u>\$ 46,055,852 91</u>

1951-52

PUBLIC ACCOUNTS

PART II
R

POST OFFICE DEPARTMENT

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

POST OFFICE DEPARTMENT

Under authority of the Post Office Act, c. 57, 1951, the Post Office Department, under the direction of the Postmaster General, is entrusted with the management and operation of the postal services of Canada and the Post Office Savings Bank. In addition, the Department performs certain services of an agency nature for other departments (without remuneration in some instances), the most important of which are: receiving payments on Government annuities; selling unemployment insurance stamps and radio licences; and making available to the public certain forms and literature issued by Government Departments.

Post Offices are divided into two main groups, namely, staff offices and revenue offices. The postmasters and staffs of staff offices are paid from parliamentary appropriations. Postmasters of revenue offices and their staffs are paid by salary warrant issued by headquarters of the Post Office Department and charged to Postal Revenue.

The Appendix to this Section contains the Departmental Balance Sheet as at March 31, 1952 and Statement of Revenue and Expenditure for the year ended March 31, 1952.

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page R-12, Open Accounts on page R-14 and Expenditures by Standard Objects on page R-17.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
R-3	Stat.	Postmaster General—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
R-3	318 } 736 }	Departmental Administration.....	1,010,541 00	987,556 90	880,251 87
R-3	319 } 737 }	Operations—including salaries and other expenses of Staff Post Offices, District Offices, Railway Mail Service Staffs, and supplies, equipment and other items for Revenue Post Offices, also including Administration..	56,732,038 00	56,325,970 60	50,017,514 98
R-9	320 } 738 } 610 }	Transportation—Movement of Mail by Land, Air and Water, including Administration...	38,633,486 00	38,357,647 54	38,745,363 59
R-11	321	Financial Services, including audit of revenue, money order and savings bank business; and postage stamps.....	2,292,813 00	2,253,297 47	2,097,994 73
R-12	611	*To authorize payment of an annual superannuation allowance to Mr. Ernest Lefebvre, former Letter Carrier, Ottawa Post Office..	1 00		

GENERAL

R-12	Stat.	Gratuities to families of deceased employees...	36,790 78	36,790 78	28,341 20
		Total.....	<u>\$98,717,669 78</u>	<u>\$97,973,263 29</u>	<u>\$91,781,466 37</u>

* Complete title is shown in the following details.

Salary of Postmaster General, Salaries Act, c. 24, 1944.....	(1)	\$	10,000 00
Motor Car Allowance to Postmaster General, Appropriation Act No. 5, c. 61, 1931	(2)	\$	2,000 00

The above amounts comprised payments to the Hon. G. E. Rinfret for the period April 1, 1951 to February 12, 1952, \$10,413.80, and to the Hon. A. Cote for the period, February 13 to March 31, 1952, \$1,586.20.

The Hon. G. E. Rinfret received travelling expenses of \$1,000 and the Hon. A. Cote received travelling expenses of \$200 (both charged to Vote 318).

Votes 318 and 736 Departmental Administration

		Estimates	Allotments	Expenditures
Salaries	(1)	704,761 00	700,761 00	695,297 27
Living Allowances	(2)	720 00	720 00	70 97
A Professional and Special Services	(4)	5,000 00	15,000 00	11,112 84
Travelling Expenses	(5)	30,000 00	25,000 00	21,468 93
Freight, Express and Cartage	(6)	1,500 00	2,000 00	1,594 58
Telephones and Telegrams	(8)	3,400 00	3,400 00	2,369 98
Printing of Departmental Reports and Other Publications	(9)	49,500 00	46,500 00	39,985 13
Films, Displays, Advertising and Other Informational Publicity	(10)	161,000 00	161,000 00	160,954 34
Office Stationery, Supplies and Equipment	(11)	30,300 00	40,800 00	40,713 85
Acquisition of Equipment	(16)	3,500 00	500 00	
Canada's share of the Upkeep of the International Bureaux at Berne and Montevideo	(20)	12,000 00	10,800 00	10,769 01
Sundries	(22)	8,860 00	4,060 00	3,220 00
		<u>\$1,010,541 00</u>	<u>\$1,010,541 00</u>	<u>\$ 987,556 90</u>

This vote was provided to cover the salaries and other expenses relating to the activities of the departmental administration staff at Ottawa, consisting of the offices of the Postmaster General, Deputy Postmaster General and the Administrative Services.

A This expenditure comprised payments to: G. M. Salter, Prince Albert, Sask., for legal fees, \$1,069.02; J. D. Woods and Gordon Ltd., Management Consultants, Toronto, for special services, \$8,872; sundry payments, each under \$500, \$1,171.82.

Votes 319 and 737 Operations—Including salaries and other expenses of Staff Post Offices, District Offices, Railway Mail Service Staffs, and supplies, equipment and other items for Revenue Post Offices, also including Administration

		Estimates	Allotments	Expenditures
Salaries of Headquarters Administration	(1)	445,586 00	445,586 00	443,572 06
Salaries of Post Office Staffs	(1)	44,269,475 00	44,022,975 00	43,919,799 14
Salaries of District Office Staffs	(1)	1,798,136 00	1,788,136 00	1,768,249 71
Salaries of Railway Mail Service Staffs	(1)	4,267,008 00	4,257,008 00	4,229,181 91
A Overtime Payments for Post Office Staffs	(1)	1,989,719 00	2,089,719 00	2,070,880 05
B Living and Northern Allowances	(2)	48,840 00	48,840 00	32,824 13
Mileage Allowances		600,000 00	753,500 00	753,500 00
Allotted from Vote 131, Salaries, etc.		51,000 00	51,000 00	42,467 27
	(2)	<u>651,000 00</u>	<u>804,500 00</u>	<u>795,967 27</u>
Boot Allowance		151,200 00	169,200 00	169,151 32
Allotted from Vote 131, Salaries, etc.		12,214 00	12,214 00	
	(2)	<u>163,414 00</u>	<u>181,414 00</u>	<u>169,151 32</u>

		Estimates	Allotments	Expenditures
Professional Services	(4)	1,000 00	1,000 00	120 00
Travelling and Removal Expenses	(5)	165,500 00	180,500 00	163,731 67
Freight, Express and Cartage	(6)	50,000 00	25,000 00	24,601 14
C Telephones and Telegrams	(8)	76,200 00	82,200 00	82,188 97
Printing of Departmental Reports and Other Publications	(9)	40,000 00	40,000 00	31,163 67
Office Stationery, Supplies and Equipment.....	(11)	929,000 00	929,500 00	897,135 82
Mail Bags	(12)	590,400 00	640,400 00	632,610 57
D Uniforms	(12)	400,000 00	520,000 00	462,912 33
E Acquisition of Equipment	(16)	635,000 00	452,500 00	390,413 55
F Repairs and Upkeep of Equipment	(17)	128,500 00	132,500 00	128,187 19
Unemployment Insurance Contributions	(21)	45,000 00	52,000 00	47,225 05
Sundries	(22)	38,260 00	38,260 00	36,055 05
		<u>\$ 56,732,038 00</u>	<u>\$ 56,732,038 00</u>	<u>\$ 56,325,970 60</u>

This vote was provided to cover: (a) salaries and other expenses of city and staff post offices, railway mail service staffs and postal district offices, the staffs of which periodically inspect post offices, investigate irregularities and administer the services in respect of the carriage and delivery of mails; and (b) the cost of supplies and other equipment for revenue post offices.

A Payments were made to: Post Office staffs, \$28,374.22; exchange officers, \$4,449.91.

B Mileage allowances consisted of payments of one and one-half cents per mile to railway mail clerks to cover the cost of their travelling and living expenses while on duty.

C Expenditures included \$6,812.28 paid to the Department of Finance for this Department's share of the costs of consolidated switchboard, Public Buildings, Toronto.

D The cloth for uniforms is purchased by the Department and resold to uniform manufacturers. The proceeds from such sales, amounting to \$207,230.09, were credited to this allotment.

E Expenditures comprised: mechanical and sorting equipment, \$183,673; scales, \$33,481.28; motor cars, \$16,263.69; trucks and tractors, \$70,197.42; lock box equipment, \$19,584.68; miscellaneous, \$67,213.48.

F Expenditures comprised: stamping machine supplies and repairs to scales, \$17,378.24; repairs to trucks and tractors, \$46,778.08; gasoline and oil, \$28,549.45; sundries, \$35,481.42.

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING OVERTIME AND LIVING AND NORTHERN ALLOWANCES PAID FROM THE ABOVE VOTE

Post Office	1951-52	1950-51	Increase or Decrease *
Newfoundland			
Corner Brook	42,826 60	29,040 03	13,786 57
Gander	30,606 23	27,205 06	3,401 17
Grand Falls	21,451 22	16,738 19	4,713 03
St. John's	385,762 44	350,676 04	35,086 40
	<u>480,646 49</u>	<u>423,659 32</u>	<u>56,987 17</u>
Nova Scotia			
Amherst	60,922 07	55,905 39	5,016 68
Antigonish	17,753 87	14,965 74	2,788 13
Bridgewater	18,709 80	17,207 36	1,502 44
Digby	12,295 70	4,522 88	7,772 82
Glace Bay	79,237 30	72,812 87	6,424 43
Halifax	787,641 34	702,467 00	85,174 34
Kentville	34,188 10	28,386 58	5,801 52
Liverpool	13,154 41	10,470 61	2,683 80
Lunenburg	12,930 00	4,883 53	8,046 47
New Glasgow	65,090 18	62,355 45	2,734 73
North Sydney	22,383 67	18,354 87	4,028 80
Pictou	16,779 50	6,393 63	10,385 87
Springhill	13,614 09	5,130 42	8,483 67
Stellarton	14,385 09	5,317 33	9,067 76
Sydney	162,041 50	153,017 45	9,024 05
Truro	119,604 86	109,084 78	10,520 08
Windsor	17,770 62	15,198 50	2,572 12
Wolfville	12,693 61	4,663 94	8,029 67
Yarmouth	29,812 52	28,533 17	1,279 35
	<u>1,511,008 23</u>	<u>1,319,671 60</u>	<u>191,336 73</u>

Post Office	1951-52	1950-51	Increase or Decrease *
Prince Edward Island			
Charlottetown	144,843 91	131,292 94	13,550 97
Summerside	31,147 28	26,729 28	4,418 00
	175,991 19	158,023 22	17,968 97
New Brunswick			
Bathurst	17,209 83	14,405 91	2,803 92
Campbellton	43,752 88	39,801 62	3,951 26
Chatham	14,912 35	6,029 55	8,882 80
Edmundston	19,845 64	16,565 01	3,280 63
Fredericton	135,512 71	126,782 62	8,730 09
Moncton	373,181 92	342,854 76	30,327 16
Newcastle	18,678 10	15,516 11	3,161 99
Sackville	19,063 65	15,961 84	3,101 81
Saint John	421,057 99	395,887 92	25,170 07
St. Stephen	16,929 11	14,451 26	2,477 85
Sussex	13,446 09	11,102 73	2,343 36
Woodstock	21,526 62	17,640 89	3,885 73
	1,115,116 89	1,017,000 22	98,116 67
Quebec			
Amos	15,477 60	12,754 10	2,723 50
Arvida	31,472 61	28,196 07	3,276 54
Asbestos	12,802 56	5,319 22	7,483 34
Baie Comeau	16,999 18	6,159 40	10,839 78
Beauharnois	13,467 82	4,967 17	8,500 65
Cap de la Madeleine	36,626 83	31,607 99	5,018 84
Chicoutimi	85,654 94	78,578 96	7,075 98
Dolbeau	12,757 46	4,767 24	7,990 22
Drummondville	69,849 01	60,966 25	8,882 76
Farnham	15,061 26	5,232 30	9,828 96
Granby	68,018 60	62,139 20	5,879 40
Grand'Mere	25,096 15	13,719 54	11,376 61
Hull	120,517 84	111,457 84	9,060 00
Joliette	57,028 77	51,528 36	5,500 41
Jonquiere-Kenogami	70,661 07	61,993 28	8,667 79
Lac Megantic	17,990 89	6,032 37	11,958 52
Lachute	16,353 65	6,099 60	10,254 05
La Tuque	18,474 02	14,141 58	4,332 44
Lennoxville	11,949 78	4,307 27	7,642 51
Levis	103,545 77	95,791 34	7,754 43
Magog	32,109 29	28,363 11	3,746 18
Matane	20,179 81	14,982 94	5,196 87
Mont Joli	18,754 71	6,850 33	11,904 38
Montmagny	15,966 47	5,757 69	10,208 78
Montreal	8,026,788 80	7,336,846 16	689,942 64
Nicolet	10,325 59	4,040 30	6,285 29
Noranda	32,134 67	26,371 22	5,763 45
Quebec	1,451,894 40	1,344,775 25	107,119 15
Rimouski	59,900 98	46,435 27	13,465 71
†Riviere du Loup	31,135 49		31,135 49
Roberval	11,535 95	3,799 52	7,736 43
Rouyn	37,869 92	34,055 21	3,814 71
Ste. Agathe des Monts	16,447 96	13,529 05	2,918 91
St. Hyacinthe	81,807 98	73,337 28	8,470 70
St. Jean	61,672 32	56,630 65	5,041 67
St. Jerome	49,763 26	46,368 66	3,394 60
Ste. Therese de Blainville	12,642 71	4,344 51	8,298 20
Shawinigan Falls	98,735 79	88,470 54	10,265 25
Sherbrooke	240,474 15	223,693 66	16,780 49
Sorel	45,296 37	42,622 56	2,673 81
Thetford Mines	46,018 43	43,694 83	2,323 60
Trois Rivières	167,820 40	152,508 94	15,311 46
Val d'Or	23,312 12	18,542 95	4,769 17
Valleyfield	45,259 83	43,475 44	1,784 39
Victoriaville	36,611 46	35,915 09	696 37
Ville St. Georges	12,359 92	4,449 22	7,910 70
	11,506,824 69	10,365,619 46	1,141,005 13

Post Office	1951-52	1950-51	Increase or Decrease *
Ontario			
Amherstburg	12,469 33	4,526 09	7,943 24
Arnprior	12,062 29	9,668 32	2,393 97
Aurora	12,729 78	10,525 83	2,203 95
Aylmer West	13,451 87	10,994 32	2,457 55
Barrie	60,379 23	56,707 99	3,671 24
Belleville	113,618 83	104,935 98	8,682 85
Blenheim	9,761 88	3,642 40	6,119 48
Bowmanville	14,561 31	12,317 35	2,243 96
Bracebridge	14,784 36	12,546 69	2,237 67
Brampton	38,825 14	33,621 73	5,203 41
Brantford	223,267 32	200,173 73	23,093 59
Brockville	76,992 04	74,010 50	2,981 54
Burlington	21,272 56	14,887 39	6,385 17
Carleton Place	12,342 88	10,163 24	2,179 64
Chatham	126,938 12	120,438 35	6,499 77
Clinton	12,520 72	4,504 93	8,015 79
Cobourg	42,431 59	37,817 07	4,614 52
Cochrane	15,780 57	11,124 30	4,656 27
Collingwood	38,463 21	28,475 95	9,987 26
Copper Cliff	11,555 83	4,461 42	7,094 41
Cornwall	103,761 82	95,521 92	8,239 90
Delhi	11,331 04	4,528 93	6,802 11
Dryden	12,316 51	4,572 56	7,743 95
Dundas	31,584 46	29,494 76	2,089 70
Dunnville	17,593 95	15,177 26	2,416 69
Fergus	13,596 64	10,513 55	3,083 09
Fort Erie	49,459 65	44,852 49	4,607 16
Fort Frances	33,219 28	30,333 74	2,885 54
Fort William	154,493 66	139,584 51	14,909 15
Galt	98,315 50	93,753 66	4,561 84
Gananoque	18,007 50	15,123 09	2,884 41
Georgetown	16,675 06	14,663 20	2,011 86
Geraldton	11,611 16	10,208 04	1,403 12
Goderich	17,146 66	15,040 33	2,106 33
Gravenhurst	13,730 02	11,637 18	2,092 84
Grimsby	12,565 40	10,637 68	1,927 72
Guelph	134,569 72	123,659 58	10,910 14
Hamilton	1,042,637 56	924,199 85	118,437 71
Hanover	10,487 41	4,026 00	6,461 41
Hawkesbury	12,211 92	4,538 54	7,673 38
Hespeler	9,839 42	3,869 50	5,969 92
Huntsville	16,615 02	14,395 60	2,219 42
Ingersoll	18,162 44	15,978 08	2,184 36
Kapuskasing	16,273 30	12,296 37	3,976 93
Kenora	50,299 16	47,333 26	2,965 90
Kingston	201,895 36	186,104 90	15,790 46
Kingsville	11,655 15	9,333 57	2,321 58
Kirkland Lake	64,916 67	65,679 38	762 71*
Kitchener	220,973 21	197,149 52	23,823 69
Leamington	42,081 02	38,632 41	3,448 61
Lindsay	61,430 18	64,462 14	3,031 96*
Listowel	13,157 15	4,978 67	8,178 48
London	718,447 53	619,019 22	99,428 31
Midland	36,825 18	30,586 11	6,239 07
Milton West	8,368 82	3,222 46	5,146 36
Napanee	16,877 46	13,989 25	2,888 21
New Liskeard	20,465 56	17,601 82	2,863 74
Newmarket	16,300 34	14,893 19	1,407 15
Niagara Falls	164,554 09	145,433 38	19,120 71
Niagara-on-the-Lake	11,122 80	3,898 88	7,223 92
North Bay	119,152 08	107,124 37	12,027 71
Oakville	34,621 12	28,824 50	5,796 62
Orangeville	12,210 93	4,586 90	7,624 03
Orillia	73,715 88	66,040 55	7,675 33

Post Office	1951-52	1950-51	Increase or Decrease *
Ontario—Concluded			
Oshawa	170,438 62	155,337 18	15,101 44
Ottawa	1,882,511 96	1,733,171 91	149,340 05
Owen Sound	86,479 85	79,566 71	6,913 14
Paris	17,554 75	15,172 34	2,382 41
Parry Sound	25,033 16	21,974 34	3,058 82
Pembroke	54,883 13	51,454 37	3,428 76
Perth	24,150 56	20,931 30	3,219 26
Peterborough	179,540 72	163,332 82	16,207 90
Pictou	21,446 60	17,086 94	4,359 66
Port Arthur	146,963 87	136,315 40	10,648 47
Port Colborne	44,867 28	39,856 02	5,011 26
Port Credit	15,769 00	11,904 36	3,864 64
Port Hope	34,754 39	32,087 95	2,666 44
Prescott	14,725 62	5,438 35	9,287 27
Preston	39,920 96	35,990 80	3,930 16
Renfrew	23,269 50	19,077 34	4,192 16
St. Catharines	186,963 44	176,933 54	10,029 90
St. Mary's	13,272 20	11,025 88	2,246 32
St. Thomas	103,066 34	98,442 09	4,624 25
Sarnia	154,548 87	139,498 50	15,050 37
Sault Ste. Marie	124,928 60	115,272 10	9,656 50
Schumacher	10,506 27	3,983 75	6,522 52
Simcoe	50,471 54	45,813 14	4,658 40
Sioux Lookout	12,979 67	5,058 78	7,920 89
Smiths Falls	50,417 59	48,747 16	1,670 43
South Porcupine	14,133 61	12,579 13	1,554 48
Stratford	96,547 76	93,229 31	3,318 45
Strathroy	12,059 92	4,394 11	7,665 81
Sudbury	193,681 25	163,937 26	29,743 99
Thorold	35,581 66	22,721 51	12,860 15
Tillsonburg	17,944 39	15,087 58	2,856 81
Timmins	105,605 03	99,385 67	6,219 36
Toronto	9,427,448 27	8,397,958 78	1,029,489 49
Trenton	48,251 88	43,772 82	4,479 06
Walkerton	10,528 07	4,047 46	6,480 61
Wallaceburg	37,562 68	32,078 54	5,484 14
Waterloo	62,894 71	58,755 69	4,139 02
Welland	98,463 03	93,092 45	5,370 58
Whitby	14,240 33	12,213 52	2,026 81
Willowdale	71,005 10	30,099 90	40,905 20
Windsor	559,379 17	515,001 92	44,377 25
Woodstock	91,750 61	82,546 27	9,204 34
	19,046,025 61	16,947,419 47	2,098,606 14
Manitoba			
Brandon	121,053 77	115,013 79	6,039 98
Dauphin	23,699 13	22,124 09	1,575 04
Flin Flon	37,417 65	20,614 45	16,803 20
Neepawa	16,424 49	6,039 41	10,385 08
Portage la Prairie	54,140 26	48,571 92	5,568 34
Selkirk	13,490 54	4,839 75	8,650 79
Swan River	11,641 90	4,471 32	7,170 58
The Pas	18,097 41	14,596 12	3,501 29
Winnipeg	2,207,678 54	2,048,576 52	159,102 02
	2,503,643 69	2,284,847 37	218,796 32
Saskatchewan			
Assiniboia	13,265 26	4,844 76	8,420 50
Estevan	17,782 18	15,036 20	2,745 98
Humboldt	12,635 48	10,531 98	2,103 50
Lloydminster	30,651 01	26,247 62	4,403 39
Melfort	17,753 46	14,975 73	2,777 73
Melville	15,061 19	12,499 50	2,561 69
Moose Jaw	265,432 03	236,159 27	29,272 76
Nipawin	13,358 76	4,341 40	9,017 36

Post Office	1951-52	1950-51	Increase or Decrease *
<i>Saskatchewan—Concluded</i>			
North Battleford	60,394 68	54,958 93	5,435 75
Prince Albert	112,554 46	105,305 82	7,248 64
Regina	764,719 11	691,124 91	73,594 20
Rosetown	12,731 66	4,754 14	7,977 52
Saskatoon	456,722 62	401,687 54	55,035 08
Swift Current	51,661 61	44,666 96	6,994 65
Tisdale	18,879 04	15,768 26	3,110 78
Weyburn	20,271 90	18,105 10	2,166 80
Yorkton	47,781 47	44,803 89	2,977 58
	1,931,655 92	1,705,812 01	225,843 91
<i>Alberta</i>			
Banff	15,181 98	11,386 50	3,795 48
Brooks	12,078 90	5,211 19	6,867 71
Calgary	940,480 07	819,014 93	121,465 14
Camrose	20,780 05	17,767 00	3,013 05
Drumheller	19,519 38	17,017 06	2,502 32
Edmonton	1,162,169 42	996,155 37	166,014 05
Grande Prairie	16,678 53	14,274 41	2,404 12
Lacombe	15,445 20	11,521 59	3,923 61
Lethbridge	153,324 21	143,171 17	10,153 04
Medicine Hat	128,168 74	114,781 23	13,387 51
Olds	13,016 16	4,967 25	8,048 91
Peace River	10,379 09	3,604 03	6,775 06
Ponoka	10,493 79	3,855 21	6,638 58
Red Deer	45,550 87	38,713 85	6,837 02
Stettler	12,794 34	4,667 69	8,126 65
Taber	13,204 62	5,185 84	8,018 78
Three Hills	10,028 58	3,976 70	6,051 88
Vermilion	12,153 90	4,587 53	7,566 37
Wetaskiwin	16,120 65	12,723 54	3,397 11
	2,627,568 48	2,232,582 09	394,986 39
<i>British Columbia</i>			
Abbotsford	15,084 77	11,442 46	3,642 31
Chilliwack	48,273 79	40,991 63	7,282 16
Cloverdale	15,609 37	11,366 63	4,242 74
Courtenay	20,836 06	15,466 55	5,369 51
Cranbrook	23,529 33	19,407 71	4,121 62
Creston	10,218 38	4,050 81	6,167 57
Dawson Creek	19,260 22	17,840 70	1,419 52
Duncan	24,679 47	20,697 47	3,982 00
Fernie	10,718 10	4,197 26	6,520 84
Haney	14,246 55	5,233 62	9,012 93
Kamloops	73,360 55	66,918 98	6,441 57
Kelowna	72,549 08	68,046 24	4,502 84
Kimberley	16,876 54	13,807 09	3,069 45
Langley Prairie	16,421 08	11,385 32	5,035 76
Mission City	15,094 14	12,611 54	2,482 60
Nanaimo	84,152 03	82,891 96	1,260 07
Nelson	73,021 23	63,604 05	9,417 18
New Westminster	276,814 32	315,775 13	38,960 81*
Oliver	11,113 67	4,285 23	6,828 44
Penticton	67,592 13	58,891 94	8,700 19
Port Alberni	49,086 23	43,889 58	5,196 65
Powell River	13,384 71	11,894 45	1,490 26
Prince George	32,402 22	25,501 65	6,900 57
Prince Rupert	49,745 34	46,994 62	2,750 72
Revelstoke	13,050 71	10,645 23	2,405 48
Rossland	12,574 69	4,701 81	7,872 88
Salmon Arm	13,619 35	11,819 55	1,799 80
Sidney	8,890 20	3,466 87	5,423 33

Post Office	1951-52	1950-51	Increase or Decrease *
British Columbia—Concluded			
Trail	73,977 35	70,984 02	2,993 33
Vancouver	3,249,466 44	2,842,208 89	407,257 55
Vernon	61,244 91	54,381 86	6,863 05
Victoria	554,362 90	507,535 25	46,827 65
White Rock	18,013 30	14,801 49	3,211 81
	5,059,269 16	4,497,737 59	561,531 57
Northwest Territories			
Yellowknife	15,272 02	13,356 25	1,915 77
	15,272 02	13,356 25	1,915 77
Yukon			
Dawson	12,735 88	12,959 65	223 77*
White Horse	33,495 26	30,317 69	3,177 57
	46,231 14	43,277 34	2,953 80
Exchange officers	4,449 91		4,449 91
	<u>\$ 46,023,503 32**</u>	<u>\$ 41,009,004 84</u>	<u>\$ 5,014,498 48</u>

**Reconciliation with allotments:

Salaries of Post Office Staffs	43,919,799 14
Overtime	2,070,880 05
Living and Northern Allowances	32,824 13
	<u>\$ 46,023,503 32</u>

†The change in status of this office resulted in the payment of salaries from the appropriation.

Votes 320, 738 and 610 Transportation—Movement of Mail by Land, Air and Water, including Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 261,538 00	271,538 00	267,362 64
Living Allowances	(2) 720 00	720 00	420 00
Travelling Expenses	(5) 3,000 00	3,500 00	3,143 90
Freight, Express and Cartage	(6) 5,000 00	5,000 00	296 50
Telephones and Telegrams	(8) 950 00	950 00	205 25
Office Stationery, Supplies and Equipment	(11) 62,000 00	61,500 00	46,467 96
A Rural Mail Delivery Boxes	(16) 115,000 00	43,000 00	205 61
Sundries	(22) 200 00	200 00	20 00
B Mail Service by Railway	(32) 12,014,000 00	11,904,000 00	11,830,686 83
C Mail Service by Ordinary Land Conveyance, including Rural Mail Delivery	(32) 14,600,000 00	14,600,000 00	14,475,857 43
D Mail Service by Air	(32) 9,301,078 00	9,363,078 00	9,356,381 66
E Mail Service by Steamboat	(32) 2,270,000 00	2,380,000 00	2,376,599 76
	<u>\$ 38,633,486 00</u>	<u>\$ 38,633,486 00</u>	<u>\$ 38,357,647 54</u>

A Proceeds from sales of these boxes to individuals are credited to Postal Revenue.

B Payments were as follows (the figures in parentheses represent withholdings, credited to revenues of the Department of Transport, in connection with Government-subsidized lines over which free transportation of Government mail must be supplied, within certain limitations, by the companies concerned): Algoma Central and Hudson Bay Railway Co., Sault Ste. Marie, Ont., \$7,665.96 (\$7,665.96); British Columbia Electric Railway Co., Vancouver, \$1,004.58; Buchans Mining Co. Ltd., Buchans, Nfld., \$1,078.32; Canada and Gulf Terminal Railway Co., Rimouski, Que., \$3,586.87 (\$3,586.87); Canadian National Railways, Montreal, \$5,672,593.19 (\$40,878.12); Canadian Pacific Railway Co., Montreal, \$5,707,611.94 (\$113,744.60); Great Northern Railway Co., St. Paul, Minn., U.S.A., \$11,385.64; Greater Winnipeg Water District Railway, Winnipeg, \$1,555.70; London and Port Stanley Railway, London, Ont., \$2,464.80; Michigan Central Railroad Co.,

New York, N.Y., \$18,804.18; Montreal and Southern Counties Railway Co., Montreal, \$2,681.26; Napierville Junction Railway Co., Montreal, \$11,196.77 (\$5,203.20); New York Central Railroad Co., New York, N.Y., \$6,831.30; Niagara, St. Catharines and Toronto Railway Co., Toronto, \$1,843.26; Northern Alberta Railways Co., Edmonton, \$126,738.56 (\$3,756.09); Northern Pacific Railway Co., St. Paul, Minn., U.S.A., \$6,157.42; Ontario Northland Railway, North Bay, Ont., \$114,300.54; Pacific Great Eastern Railway Co., Vancouver, \$24,641.69; Quebec Central Railway Co., Sherbrooke, Que., \$75,669.24 (\$6,895.53); Quebec Railway, Light and Power Co., Quebec, \$3,897.88; Toronto, Hamilton and Buffalo Railway Co., Hamilton, Ont., \$13,360.78; White Pass and Yukon Route, Railway Division, Seattle, Wash., U.S.A., \$12,000; sundry payments each under \$1,000, \$3,616.95.

C Following is a statement showing by Districts and services the expenditures from this allotment:

District	Rural Mail delivery routes	Side services	Stage services	City services	Total 1951-52	Total 1950-51
St. John's	3,691 42	36,349 90	185,681 49	49,482 09	275,204 90	243,875 23
Halifax	338,289 55	88,730 06	294,198 17	136,005 15	857,222 93	819,549 37
Charlottetown ...	177,789 82	19,237 36	15,698 86	15,515 46	228,241 50	218,632 32
Saint John	387,732 71	67,983 35	144,143 22	79,868 10	679,727 38	661,279 16
Quebec	763,716 12	134,310 06	431,153 29	229,684 87	1,558,864 34	1,511,621 55
Montreal	823,452 10	126,170 42	172,850 75	791,772 09	1,914,245 36	1,795,614 49
Ottawa	791,196 46	76,378 11	151,711 62	188,003 83	1,207,290 02	1,144,083 46
Toronto	734,208 18	107,506 93	90,395 07	1,130,100 42	2,062,210 60	1,864,433 80
London	966,217 64	80,614 90	94,212 83	272,494 78	1,413,540 15	1,413,415 94
Windsor	19,820 91	519 99	3,952 23	18,487 54	42,810 67*	
Stratford	4,891 58	711 30		886 99	6,489 87*	
North Bay	140,492 96	97,748 25	114,295 39	102,934 50	455,471 10	423,340 78
Winnipeg	149,589 84	145,943 02	115,718 23	219,276 54	660,527 63	635,407 42
Moose Jaw	31,621 58	125,937 72	77,398 43	61,648 66	296,606 39	292,105 84
Saskatoon	76,416 44	146,954 33	110,370 51	66,696 30	400,437 58	395,667 99
Edmonton	148,379 19	123,225 16	145,519 52	136,515 35	553,639 22	526,150 68
Calgary	65,747 59	95,642 03	89,844 94	134,808 54	386,043 10	358,219 60
Vancouver	282,393 76	87,598 44	244,892 69	679,006 38	1,293,891 27	1,181,079 26
Yukon			72,298 37		72,298 37	71,071 33
Headquarters		111,095 05			111,095 05†	117,430 61†
	<u>\$5,905,647 85</u>	<u>\$1,672,656 38</u>	<u>\$2,554,365 61</u>	<u>\$4,343,187 59</u>	<u>\$ 14,475,857 43</u>	

The comparable
totals for the
fiscal year 1950-51

were as follows. \$5,582,605 71 \$1,626,810 32 \$2,572,345 84 \$3,891,216 96 \$ 13,672,978 83

* Expenditures for Windsor and Stratford are for three months and one month respectively. The balance for each is included with the London District.

† Paid from Ottawa for side services between certain airports and post offices on Trans-Canada Air Mail routes.

D Payments were as follows: Arctic Wings Ltd., Churchill, Man., \$2,928.42; Associated Airways, Ltd., Edmonton, \$4,845.90; Austin Airways, Ltd., Toronto, \$6,976.80; Callison Flying Service, Dawson, Y.T., \$2,046.10; Canadian Pacific Air Lines, Ltd., Vancouver, \$1,506,671.21; Central British Columbia Airways Ltd., Fort St. James, B. C., \$2,213.56; Central Northern Airways Ltd., Winnipeg, \$64,897.76; Consolidated Mining & Smelting Co., Montreal, \$1,300; Eastern Provincial Airways, St. John's, \$77,346.66; Kenting Aviation Ltd., Toronto, \$12,751.57; Kootenay Air Service Ltd., Nelson, B.C., \$2,200; Leavens Bros. Air Services, Ltd., Toronto, \$11,841.31; Maritime Central Airways Ltd., Charlottetown, \$156,534.46; Northern Wings Ltd., Sept. Iles, Que., \$46,410.80; H. F. Peterson, Atlin, B.C., \$2,364.20; Queen Charlotte Airlines, Vancouver, \$14,042.64; Rimouski Airlines, Rimouski, Que., \$33,380.93; Saskatchewan Government Airways, Prince Albert, Sask., \$11,677.38; Trans-Canada Air Lines, Montreal, \$7,389,013.15 of which \$1,579,633.18 was in respect of Trans-Atlantic air mail services; White Horse Flying Service, White Horse, Y.T., \$2,275; sundry payments each under \$1,000, \$4,663.81.

Payments to Trans-Canada Air Lines for the conveyance of mail by air in Canada and between Canada and the United States were made on a minimum ton-mile basis from April 1 to September 30, 1951, at the rate of \$480,000 per month, and from October 1, 1951, to March 31, 1952, at the rate of \$487,000 per month under an arrangement authorized by P.C. 278, January 17, 1951.

P.C. 532, February 15, 1946, authorized the Postmaster General to arrange with Trans-Canada Air Lines for the carriage of mails on the Canadian Government Trans-Atlantic Air Service from January 1, 1946 at the rate of \$7.75 per pound. By mutual agreement, this rate was reduced to \$4.83 per pound, effective March 15, 1947, until December 31, 1949. P.C. 182, January 13, 1950 authorized the continuation of this agreement until further notice.

P.C. 4369, August 31, 1949, authorized the Postmaster General to arrange with Trans-Canada Air Lines for the carriage of mails between Montreal or Toronto and Hamilton, Bermuda; Nassau, Bahamas; Kingston, Jamaica; and Port of Spain, Trinidad; at a rate of 1.43 mills per pound-mile.

The operation of side services between certain post offices and airports on Trans-Canada Air Lines routes at the rate of 16 cents per mile was authorized by P.C. 307, January 24, 1951. Payment for these services was made from allotment C.

E Payments were as follows: Alcoa Shipping Co., Ltd., Montreal, \$2,345.88; Anticosti Shipping Co., Montreal, \$3,566.66; Baddeck Transportation Co., Baddeck, N.S., \$2,176.80; Barkley Sound Transportation Co., Port Alberni, B.C., \$4,536.56; La Compagnie de Transport du Bas St. Laurent, Montreal, \$37,306.51; British Columbia Ship Chartering Co., Vancouver, \$2,279.17; J. Brock Shipping Co., Montreal, \$4,522.50; Government of Canada—National Harbours Board, \$41,383.30; Canadian Australasian Lines, Ltd., Vancouver, \$14,602.51; Canadian Blue Star Lines, Ltd., Vancouver, \$6,212.90; Canadian National Railways, Montreal, \$315,739.90; Canadian National Railways for Canadian National Steamships (Pacific), Winnipeg, \$19,775.70; Canadian Pacific Railway Co., Montreal, \$187,525.38; Canadian Pacific Steamships, Ltd., Montreal, \$511,529.40; La Compagnie de Navigation Charlevoix-Saguenay Ltd., Montreal, \$4,521.40; Clarke Steamship Co., Ltd., Montreal, \$54,680.15; County Line Ltd., Montreal, \$5,124.60; Cunard Donaldson Ltd., Montreal, \$114,296.34; Cunard Steamship Co., Ltd., Montreal, \$436,805.96; The Deer Island and Campobello Mail Service, Lords Cove, N.B., \$8,517.60; Dingwall Cotts and Co., Ltd., Vancouver, \$3,705.08; Empire Shipping Co., Ltd., Vancouver, \$6,911.38; Furness, Withy and Co., Ltd., Saint John, N.B., \$146,258.48; Georgian Bay Tourist Co., Midland, Ont., \$1,843.50; Gulf Lines Ltd., Vancouver, \$3,845; Harbour Navigation Co., Ltd., Indian River, B. C., \$6,058; Rosario Harvey, Isle aux Coudres, Que., \$3,200; Huntsville, Lake of Bays and Lake Simcoe Navigation Co., Huntsville, Ont., \$5,262.50; Johnson Walton Steamships Ltd., Vancouver, \$3,355.82; Leonard R. Jones, Harrington Harbour, Que., \$1,800; Norman Jones, Harrington Harbour, Que., \$2,426.30; H. E. Kane and Co., Halifax, \$7,284.60; Kerr Steamships Ltd., Montreal, \$6,098.72; J. T. Knight and Co. Ltd., Saint John, N.B., \$1,650.60; H. Lacroix, Trois Rivières, Que., \$1,500; Roger Leclerc, Lachenvroitière, Que., \$2,280; Jos. A. Lefebvre, Batiscan, Que., \$1,136.15; Magdalen Islands Transportation Co., Ltd., Montreal, \$12,732.67; March Shipping Agency Ltd., Montreal, \$74,269.80; Marine Express Lines, Vancouver, \$2,386.80; McLean Kennedy Ltd., Montreal, \$107,369.20; Montreal Shipping Co. Ltd., Montreal, \$31,710.05; Muskoka Lakes Navigation and Hotel Co., Gravenhurst, Ont., \$8,000; Ontario Northland Boat Lines, North Bay, Ont., \$1,102; Pickford and Black, Ltd., Halifax, \$2,339; Saint John Marine Transports Ltd., Saint John, N.B., \$7,527.69; La Cie de la Traverse du St. Laurent, Ltee., Sorel, Que., \$1,260; Selkirk Navigation Co., Winnipeg, \$3,250; Shipping Ltd., Montreal, \$19,199.70; Estate of Alfred Siros, Les Escoumains, Que., \$2,757.95; Swedish American Line, Montreal, \$4,811.88; Union Steamships Ltd., Vancouver, \$107,149.25; United States Treasury Department, Postmaster General, Washington, D.C., \$2,632.60; sundry payments, each under \$1,000, \$6,032.82.

Vote 321 Financial Services, including audit of revenue, money order and savings bank business; and postage stamps

	Estimates	Allotments	Expenditures
Salaries	(1) 1,345,813 00	1,323,813 00	1,304,682 04
Living Allowances	(2) 720 00	720 00	360 00
Travelling Expenses	(5) 2,000 00	2,000 00	676 75
Freight, Express and Cartage	(6) 2,000 00	2,000 00	296 89
Telephones and Telegrams	(8) 1,000 00	1,000 00	971 31
Office Stationery, Supplies and Equipment	(11) 151,000 00	111,000 00	107,738 10
Rental of Accounting Machines	(11) 51,000 00	51,000 00	48,744 00
Money Order Forms	(12) 119,000 00	141,000 00	134,124 30
Manufacture of Postage Stamps and Stamped Postage			
Supplies	(12) 620,000 00	660,000 00	655,704 08
Sundries	(22) 280 00	280 00	
	<u>\$2,292,813 00</u>	<u>\$2,292,813 00</u>	<u>\$2,253,297 47</u>

This vote was provided to cover: (a) the salaries and other expenses of the staff of the Financial Branch at Ottawa, which records and audits postmasters' reports of financial transactions arising from the sale of postage and money orders, and the operations of the Post Office Savings Bank, and (b) the cost of postage stamps and money order forms.

Vote 611 To authorize and provide for payment out of the Superannuation Account in the current and subsequent fiscal years to or in respect of Ernest Lefebvre, formerly a Letter Carrier, Ottawa Post Office, in accordance with the Civil Service Superannuation Act, the said Ernest Lefebvre to be deemed for all the purposes of that Act to have retired voluntarily from the Civil Service on December 23, 1950.....

(21) \$ 1 00
nil

Expenditures.....

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S..... (21) \$ 36,790 78

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Postal Revenue	122,266,674 65	105,533,994 61
B Less: Disbursements	17,656,552 74	15,090,778 73
	104,610,121 91	90,443,215 88
C Services and Service Fees	1,000 00	1,000 00
D Refunds of Previous Years' Expenditure	9,471 77	7,849 06
E Miscellaneous	1,614 47	2,612 92
Total Ordinary	\$104,622,208 15	\$ 90,454,677 86

Details

Postal Revenue

	1951-52	1950-51	Increase or * Decrease
RECEIPTS			
Ordinary Revenue—			
Postage:—			
Sale of Stamps, etc.:			
Postage stamps, registration and insurance fees, special delivery stamps, stamped envelopes, post cards, bands, wrappers, etc.	65,093,099 71	57,178,573 40	7,914,526 31
Postage paid in cash:			
Postage meter and postage register machine impressions on mail matter	39,598,679 93	32,574,314 30	7,024,365 63
Newspapers and periodicals mailed in bulk according to weight	5,164,497 60	4,272,528 34	891,969 26
Printed matter, including books, catalogues, cir- culars, handbills, usually mailed in bulk for general distribution	3,979,323 36	2,988,528 54	990,794 82
Postage on gold bullion shipments to the Royal Canadian Mint and parcels of mutilated bank notes mailed by various banks to the Bank of Canada	133,089 07	92,929 77	40,159 30
Postage collected by special arrangements with other Government Departments, etc.	69,975 51	50,996 76	18,978 75
Payments received from foreign countries (for the calendar year 1951 or previous years):			
Postage on parcels received from other countries for delivery in Canada	309,507 56	739,554 24	430,046 68*

RECEIPTS— <i>Concluded</i>	1951-52	1950-51	Increase or * Decrease
Postage— <i>Concluded</i>			
Transit charges on foreign mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada..	225,477 68	498,633 34	273,155 66*
Total Postage	114,573,650 42	98,396,053 69	16,177,591 73
Money Orders:—			
Commissions and revenue taxes collected from purchasers of Canadian money orders, payable in Canada and elsewhere	5,413,080 52	5,128,320 80	284,759 72
Commissions collected from foreign countries (other than the United States) for the calendar year 1951, or previous years, on foreign money orders payable in Canada	630 82	616 93	13 89
Total Money Orders	5,413,711 34	5,128,937 73	284,773 61
Rental of Post Office lock boxes and drawers in Post Offices including deposits for keys, less refunds	1,208,413 08	1,109,485 96	98,927 12
Sale of rural mail boxes	80,468 00	80,436 00	32 00
Profit in exchange on postal transactions with other countries	188,396 15	87,866 21	100,529 94
Miscellaneous Revenue:			
Unemployment Insurance Commission for distributing and selling unemployment insurance stamps ..	707,640 29	652,599 10	55,041 19
The Department of Transport for radio licences sold	34,325 65	32,755 40	1,570 25
The Department of Labour for collection of Government annuity premiums	10,203 13	12,767 94	2,564 81*
Sundries	49,866 59	33,087 58	16,779 01
Total Miscellaneous	802,035 68	731,210 02	70,825 64
Gross Total Revenue	122,266,674 65	105,533,994 61	16,732,680 04

B DISBURSEMENTS

(Deducted from Gross Postal Revenue)

Remuneration of postmasters and staffs, as follows:

As at March 31, 1952, 11,946 postmasters were paid from Revenue, of whom 10,733 were paid at fixed annual rates and 1,213 were paid commissions on a sub office basis.

Salaries and allowances paid at semi-staff offices ..	6,313,331 78	5,507,315 23	806,016 55
Salaries and allowances paid at revenue offices	6,833,226 14	6,226,623 26	606,602 88
Commissions paid at sub offices	1,326,521 00	1,159,529 62	166,991 38
Total "Remuneration of postmasters and staffs paid from revenue"	14,473,078 92	12,893,468 11	1,579,610 81
Discount on postage allowed stamp vendors	110,446 51	113,622 71	3,176 20*
Compensation paid to messengers for special delivery of letters and parcels	239,941 42	124,516 60	115,424 82
Postage on parcels mailed in Canada for delivery in foreign countries	776,544 26	974,083 31	197,539 05*
Transit charges on Canadian mail forwarded through foreign countries and on Canadian air mail carried to foreign countries	1,922,563 39	873,010 08	1,049,553 31
Indemnities paid in respect of lost insured and C.O.D. parcels and registered articles.....	87,413 57	79,778 06	7,635 51
Commissions paid to other countries on money order business	13,107 69	9,437 04	3,670 65
Losses by fire, burglary, etc.	33,456 98	22,862 82	10,594 16
The debiting hereto of losses in excess of \$50 was authorized by individual Orders in Council.			
Total Disbursements	17,656,552 74	15,090,778 73	2,565,774 01
Net Postal Revenue	104,610,121 91	90,443,215 88	14,166,906 03

	1951-52	1950-51	Increase or * Decrease
<i>Other Revenue</i>			
RECEIPTS			
C Services and Service Fees	1,000 00	1,000 00	
D Refunds of Previous Years' Expenditure	9,471 77	7,849 06	1,622 71
E Miscellaneous	1,614 47	2,612 92	998 45*
Total Other Revenue	12,086 24	11,461 98	624 26
Total Ordinary	\$104,622,208 15	\$ 90,454,677 86	\$ 14,167,530 29

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
A Outstanding Imprest Account Cheques				
—Post Office	399 83	64	105 85	505 04
B Post Office Account	10,457,314 07	737,052,965 95	741,631,875 07	15,036,223 19
	10,457,713 90	737,052,966 59	741,631,980 92	15,036,728 23
Deposit and Trust Accounts				
C Post Office Savings Bank	37,661,920 55	11,364,584 26	11,733,895 91	38,031,232 20
<i>Miscellaneous—</i>				
D Contractors' Securities—Cash, Post Office	63,139 90	62,896 51	66,588 52	66,831 91
	37,725,060 45	11,427,480 77	11,800,484 43	38,098,064 11
Deferred Credits				
E Pay-list Deductions—Post Office ...		80,682 81	80,767 41	84 60
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
F Unclaimed Cheques Suspense—				
Post Office	1,376 13	16 68	162 95	1,522 40
	\$ 48,184,150 48	\$748,561,146 85	\$753,513,395 71	\$ 53,136,399 34

A At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.

B The Post Office Account is a composite balance representing the difference between the values of certain of the recorded assets and liabilities of the Post Office Department.

- C Credits consisted of: deposits, \$11,011,092.14, and interest credited to the accounts, \$722,803.77. Debits represented withdrawals. Included in the closing balance was an amount of \$8,138.23 which represented the cash portion of the Post Office Guarantee Fund (which is administered by the Postmaster General). The remaining portion of this Fund consisted of securities with a face value of \$401,500 held in the custody of the Minister of Finance.
- D Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1951-52, bonds so held in respect of the Post Office Department amounted to \$15,400, including surety bonds of \$13,900.
- Bonds amounting to \$174,050 are also held in the custody of the Minister of Finance as security for the payment of postage on mail matter.
- E Deductions for Canada Savings Bonds from the earnings of mail contractors and from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department concerned.
- F All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	2,888 69	1,093 66
Previous Years—Collectible	1,097 38	2,265 69
—Uncollectible	nil	27,684 56
	<u>\$ 3,986 07</u>	<u>\$ 31,043 91</u>

Items totalling \$27,686.31, including \$1.75 not previously listed, were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
OTTAWA—HEADQUARTERS			Carpenter, J. R.		
ADMINISTRATION			Charlebois, C. J. G.		
Turnbull, W. J., Deputy			Chartrand, S. C.		
Postmaster General.	\$13,500 00	\$ 671 82	Colpman, F. J.		
Adamson, W. D.	6,300 00		Coutts, W. F.		
Arkley, T.	5,300 00		Daze, C.		
Beauvais, J. E.	5,880 00		Farrell, B. J.		
Boutin, N. R.	6,300 00	1,490 25	Fortune, H. J.		
Boyle, G. A.	7,200 00	1,456 21	Gagnon, J. L. A.		
Brenot, G. H.	5,240 00		Gosselin, M. J. B.		
Budden, A. N.	6,300 00	513 22	(including secretarial allowance, \$636)		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Griffiths, W. M.	5,900 00		Duguay, E.	6,540 00	
Hall, R. E.	5,240 00		Fry, G. W.	5,240 00	802 70
Herring, G.	8,500 00	885 71	Gagnon, J. L. A.	5,700 00	
Irving, K. H.	6,300 00		Goodman, R. J.	6,100 00	818 42
Jolliffe, F. E.	6,600 00	1,129 78	Gregory, H. W.	5,900 00	
Leclerc, J. E.	5,900 00		Halpin, R. V.	5,240 00	553 85
MacDonald, J. A.	5,300 00		Hauser, F. J.	5,000 00	
MacDonald, N. H.	6,300 00		Heisler, C. W.	6,540 00	
MacLean, W. M.	7,500 00		Ingraham, E. R.	6,080 00	
MacNabb, R. H.	8,500 00		Irle, T. A. W.	5,900 00	
McEachern, W. C.	7,500 00	1,445 25	Ivany, A. J.	5,900 00	
McFarlane, A.	6,300 00		Lawrence, G. H.	6,300 00	1,937 02
Mills, L. J.	8,500 00		Little, J. C.	5,560 00	608 97
Pearl, H. N.	6,300 00	1,054 81	Macklem, G. E.	5,240 00	
Pothier, A. S.	6,300 00		MacNabb, C. B.	5,240 00	
Rodriguez, E.	5,240 00		Mahoney, J. H.	5,560 00	
Stubbs, H. A.	5,700 00		Marcoux, C. A.	6,300 00	
Tache, A. de G.	5,900 00		McCourt, J. T.	5,560 00	
Tedford, W. C.	5,300 00		McLean, W. E.	5,700 00	
Underwood, E. J.	8,500 00	1,151 83	Morin, J. B. V.	6,420 00	
Yettis, M. A.	5,000 00		O'Brien, M. O.	6,080 00	
			Pearson, W. E.	6,100 00	531 49
			Portelance, Z. W. A. ..	5,560 00	
			Reilly, T. J.	6,300 00	
			Sangster, B. T.	6,300 00	
			Shannon, F. M.	5,260 00	
			Sinclair, J. B.	5,900 00	
			Sissons, W. H. C.	5,560 00	
			Shipp, G. L.	5,440 00	
			Stephen, R.	5,560 00	
			Turner, J.	6,600 00	
			Umbach, A. A.	5,490 00	
			Verville, T. F.	5,560 00	
			Warner, F. A.	5,900 00	
			Wood, J. C.	5,560 00	

POST OFFICES AND
DISTRICT OFFICES

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Barbeau, J. H. L. ...\$	705 67	Flaherty, J. A.	1,810 72	Laporte, A.	1,830 28
Bate, S. C.	587 82	Fortin, M. J.	654 18	Leblanc, J. E. A. ...	1,058 39
Beames, I.	694 82	Frechette, P. E.	3,129 03	Lefebvre, J. R. P. ..	1,688 09
Black, G. E.	604 60	Gagne, W. J.	644 70	Lemon, W. L.	695 32
Blackstone, N. W. ..	2,495 87	Gascon, J. P. E.	1,598 50	MacDonald, H.	1,489 75
Brown, I. E.	516 40	Graham, J. W.	1,712 63	MacKay, J. R.	1,981 01
Bruneau, J. G.	3,475 27	Gravel, J. E.	1,639 92	MacLean, W. M.	617 28
Buxton, F.	541 16	Green, J. S.	883 16	March, W. W.	2,767 27
Catellier, J. A. C. ...	795 00	Guenette, C. L.	833 75	McCarthy, D. B. ...	569 43
Cathro, R. A.	1,065 03	Hanson, H. A.	534 52	McDonald, K. C. ..	602 48
Catterall, A. E.	710 10	Henderson, W. R. ...	636 97	McFadyen, J. A. ...	1,072 89
Clarke, D. R.	687 12	Higgins, F. L.	1,255 47	Melvin, E. W.	1,007 70
Clerk, D. L.	2,877 65	Houghton, B. C.	734 20	Milne, G.	1,893 73
Couture, J. E. R. ...	1,872 00	Jansen, J. F.	1,263 40	Montague, J. V.	997 93
Crawford, W. G.	513 77	Johnston, J.	1,620 60	Morgan, W. C.	987 05
Cutts, E. J.	852 80	Johnston, T. T.	1,358 96	Neal, H. C.	777 44
Dawe, E.	3,147 66	Johnston, W. H. ...	2,533 47	Newell, J. R.	760 33
Dean, O. T.	847 61	Kee, N. A.	836 00	Norton, J. K.	677 84
Dearle, C. A.	2,860 89	Keron, R. J. D.	507 22	Pageau, J. F. M. ...	2,091 78
De Cotret, M. P. ...	1,770 24	Ketchum, F. E.	1,057 72	Parker, H. S.	611 35
Doran, W. W.	1,189 42	Klein, L.	1,507 89	Pascoe, A. W.	537 90
Dupuis, J. B.	938 40	Laberge, J. A. D. ..	563 60	Poole, A. W.	672 98
Dusseault, J. J. P. ..	1,326 10	Langlois, J. G. L. ..	775 13	Reid, R. F.	904 03

	Travelling expenses		Travelling expenses		Travelling expenses
Rounsefell, G. A. ..	797 93	Stanley, W. N.	903 90	Webb, S. J.	782 78
Ruet, L. J.	1,665 26	Strathdee, D.	768 61	Wilkins, L. M.	1,066 19
St. Jean, R. M.	561 00	Taylor, J. A.	856 61	Wilson, G. C.	884 49
Shaw, G. J.	607 57	Vallis, L.	3,204 22	Wilson, J. F.	567 43
Simpson, H. H.	646 40	Vermander, J.	605 90	Wilson, W. H.	1,036 34
Spear, D. L.	1,238 99	Walker, F. L.	2,581 44	Yorke, H. R.	885 85
Squires, B.	3,011 00	Watson, L. J.	542 25		

Suppliers receiving \$10,000 or over from this Department

Bell Telephone Co. of Canada, Montreal, \$47,703.17; Government of Canada—Department of Justice, \$116,467.10 (Penitentiaries: British Columbia, \$6,619.47, Dorchester, \$6,184.82, Kingston, \$38,311.49, Manitoba, \$28,075.75, St. Vincent de Paul, \$37,275.57), National Film Board, \$29,333.37, Department of Public Printing and Stationery, \$1,130,462.12, Department of Public Works, \$20,075.92; Canadian Bank Note Co. Ltd., Ottawa, \$523,215.94; The Canadian Fairbanks-Morse Co. Ltd., Montreal, \$17,659.44; Canadian General-Tower Co. Ltd., Galt, Ont., \$15,726.59; Canadian Nashua Paper Co. Ltd., Peterborough, Ont., \$21,849.92; Canadian National Railways, Montreal, \$15,494.34; Canadian Office and School Furniture Ltd., Preston, Ont., \$14,634.60; Canadian Pacific Railway Co., Montreal, \$12,344.77; Canadian Public Booth Co. Ltd., Arnprior, Ont., \$89,177.64; Dominion Textile Co. Ltd., Montreal, \$189,336.83; Editorial Services Ltd., Toronto, \$10,000; Envelopes Internationales, Ltée., Montreal, \$42,896.71; Fairbairn Studio, Ottawa, \$12,170.83; Finnie Manufacturing Co. Ltd., Pointe aux Trembles, Que., \$52,733.67; Guest Motors Ltd., Hull, Que., \$33,333.50; The Hamilton Cotton Co. Ltd., Hamilton, Ont., \$27,594.75; Hield Brothers Ltd., Kingston, Ont., \$29,806.84; Imperial Oil, Ltd., Leaside, Ont., \$10,907.57; International Business Machines Co. Ltd., Toronto, \$142,583.39; International Harvester Co. of Canada, Ltd., Hamilton, Ont., \$10,593.68; Kingsley Manufacturing Co. Ltd., Toronto, \$46,255.55; MacDonald & Conyers, Ottawa, \$17,684.90; Mahaffy Iron Works Ltd., Toronto, \$9,641.81; Master Craft Uniform Co., Reg'd., Quebec, \$273,113.35; Merchants Awning Co. Ltd., Montreal, \$37,352.49; Meubles Moderne de Mont Joli, Enrg., Mont Joli, Que., \$13,194.43; Pitney-Bowes of Canada, Ltd., Toronto, \$42,272.44; Pritchard-Andrews Co. of Ottawa, Ltd., Ottawa, \$78,754.17; Remington Rand, Ltd., Toronto, \$27,076.75; J. H. Ryder Machinery Co., Reg'd., Montreal, \$10,336.54; Standard Tube Co. Ltd., Woodstock, Ont., \$12,051.51; Tayside Textiles Ltd., Perth, Ont., \$18,932.68; Toledo Scale Co. of Canada, Ltd., Windsor, Ont., \$25,941.78; J. Spencer Turner Co. Ltd., Hamilton, Ont., \$52,330.13; Uniform Cap Manufacturing Co., Ottawa, \$14,061.39; United Kingdom Government, Postmaster General, \$36,168.93; Walsh Advertising Co. Ltd., Windsor, Ont., \$98,526.41; Jay Wolfe Inc., Montreal, \$16,500; G. H. Wood & Co. Ltd., Toronto, \$13,752.60; Yamaska Shirt Ltd., Montreal, \$50,257.35.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	55,092,036 00	54,709,024 82	48,895,934 43
(2) Civilian Allowances	867,414 00	1,000,793 69	789,956 22
(4) Professional and Special Services	6,000 00	11,232 84	4,718 13
(5) Travelling and Removal Expenses	200,500 00	189,021 25	168,524 36
(6) Freight, Express and Cartage	58,500 00	26,789 11	45,579 71
(8) Telephones, Telegrams and other Communication Services	81,550 00	85,735 51	75,526 24
(9) Printing of Departmental Reports and Other Publications	89,500 00	71,148 80	61,678 13
(10) Films, Displays, Broadcasting, Advertising, etc.	161,000 00	160,954 34	104,320 00
(11) Office Stationery, Supplies, Equipment and Furnishings	1,223,300 00	1,140,799 73	961,154 03
(12) Materials and Supplies	1,729,400 00	1,885,351 28	1,598,171 53
Equipment—			
(16) Acquisition and Construction	753,500 00	390,619 16	499,215 40
(17) Repairs and Upkeep	128,500 00	128,187 19	120,258 53
(20) Grants, Subsidies, etc., Not included Elsewhere	12,000 00	10,769 01	14,701 54
(21) Pensions, Superannuation and other Benefits	81,791 78	84,015 83	74,019 95
(22) All other Expenditures (other than Special Categories)	47,600 00	39,295 05	36,962 10

SPECIAL CATEGORIES

(32) Movement of Mail by Land, Air and Water	38,185,078 00	38,039,525 68	38,330,746 07
Total	\$ 98,717,669 78	\$ 97,973,263 29	\$ 91,781,466 37

Appendix

POST OFFICE DEPARTMENT

Balance Sheet as at March 31, 1952

ASSETS		LIABILITIES	
Cash—			
In the hands of postmasters.....	750,878 08	Post Office Savings Bank depositors.....	37,844,988 02
On deposit in the Consolidated Revenue Fund—		Money Orders and Postal Notes Outstanding.....	16,079,582 14
Post Office Savings Bank deposits.....	38,031,232 20	Accounts Payable—	
Post Office Account.....	15,036,223 19	Foreign Postal Administrations.....	100 18
Contractors' security deposits.....	66,831 91	Revenue and Semi-Staff postmasters' salary arrears.....	172,644 07
Other deposits.....	2,027 44		
	53,887,192 82		172,744 25
Securities—			
Security deposits — Dominion of Canada Bonds and Bonds guaranteed by the Dominion of Canada—par value.....	175,550 00	Security Deposits (including accrued interest amounting to \$4,423.16 on newspaper postage security guarantees).....	428,626 09
Accounts Receivable—			
British Commonwealth and Foreign Postal Administrations.....	1,443 48	Suspense items in the course of settlement—	
Department of National Defence—for postal supplies for Canadian Troops serving outside Canada.....	279,638 85	Credit balances in fire and theft accounts where full loss has not been established....	382 66
Sundry.....	10,417 29	Surpluses at Post Offices and other sundry credits not yet adjusted.....	1,614 67
	291,499 62		1,997 33
Suspense items under investigation—		Outstanding and unclaimed cheques.....	2,027 44
Losses by fire and theft.....	163,298 40		
Indemnities paid in respect of lost or damaged registered mail.....	998 34		
Moneys disbursed for special purposes and not yet recovered.....	11,376 09		
	175,672 83		
	<u>\$54,529,915 27</u>		<u>\$54,529,915 27</u>

NOTE.—Lands, buildings and furnishings are provided through the Department of Public Works; consequently, such items are not included among the assets. Certain accounts receivable and accounts payable, particularly those relating to parcel post and transit charges, are not included in the balance sheet because the accounts have not been certified. The original cost of equipment and supplies on hand at stores supply depots and moveable equipment on charge to Post Offices as at December 31, 1951, amounted to \$5,230,717.99.

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

POST OFFICE DEPARTMENT—*Concluded*

Statement of Revenue and Expenditure for the year ended March 31, 1952

Gross Postal Revenue		122,266,674 65
<i>Less:</i> Expenses paid from Postal Revenue		17,656,552 74
Net Postal Revenue		104,610,121 91
Miscellaneous Revenue—		
Services and Service Fees	1,000 00	
Refunds of Expenditures	9,471 77	
Miscellaneous	1,614 47	
		12,086 24
Total, transferred to Receiver General of Canada.....		104,622,208 15
<i>Deduct:</i>		
Expenditure paid from Parliamentary Appropriations		97,973,263 29
Excess of Revenue over Expenditure		\$ 6,648,944 86

NOTE.—(a) The Gross Postal Revenue as shown above includes stamp tax on cheques and certain other instruments. The amount of these taxes paid by the use of postage cannot be established.

(b) The financial outcome of the year's operations may be regarded as approximate only, because services which are rendered without charge by or to the Post Office Department are not taken into consideration.

1951-52
PUBLIC ACCOUNTS

PART II
S

PRIVY COUNCIL

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

PRIVY COUNCIL

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page S-6, Open Accounts on page S-6 and Expenditures by Standard Objects on page S-7.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
PRIVY COUNCIL OFFICE					
S-3	322}	General Administration.....	280,586 00	207,722 10	248,126 81
S-3	739)				
S-3	612	To provide for expenses of the Royal Commission on the South Saskatchewan Irrigation and Power Project.....	40,000 00	37,474 56	
PRIME MINISTER'S OFFICE					
S-4	Stat.	The Prime Minister's Salary and Motor Car Allowance.....	17,000 00	17,000 00	17,000 00
S-4	323	Salaries of Staff.....	123,949 00	119,824 62	107,315 42
PRIME MINISTER'S RESIDENCE					
S-4	324	Maintenance and Operation.....	25,000 00	20,297 59	
FEDERAL DISTRICT COMMISSION					
S-4	325	Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of the Federal District Commission.....	421,400 00	376,333 23	333,000 00
S-4	Stat.	Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission.....	300,000 00	300,000 00	300,000 00
S-4	326	Expenses of the National Capital Planning Committee.....	45,000 00	36,294 80	100,000 00
S-5	327	To authorize payment of the fourth instalment to a special account in the Consolidated Revenue Fund, known as the National Capital Fund, established under Vote No. 809, Appropriation Act, No. 4, 1947-48.....	2,500,000 00	2,500,000 00	2,500,000 00
S-5	Stat.	Payment to the Federal District Commission for the purchase of land or the carrying into effect of any scheme of improvements and undertakings as authorized by an Act to amend the Federal District Commission Act, 1927, c. 51, 1946.....	400,000 00	400,000 00	500,000 00
GENERAL					
S-5		Transfers from Vote 128, Miscellaneous minor and unforeseen expenses (Department of Finance).....	67,740 68	42,739 82	18,740 56
<i>Expenditures: from Appropriations not required for 1951-52.....</i>					125,923 96
Total.....			<u>\$4,220,675 68</u>	<u>\$4,057,686 72</u>	<u>\$4,250,106 75</u>

PRIVY COUNCIL OFFICE

Votes 322 and 739 General Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 169,986 00	169,826 00	162,851 09
Allowances	(2) 600 00	760 00	757 36
Travelling Expenses	(5) 5,300 00	5,300 00	2,883 65
Freight, Express and Cartage.....	(6) 50 00	50 00	13 36
Postage	(7) 450 00	450 00	51 46
Telephones, Telegrams and Other Communication Services	(8) 7,000 00	7,000 00	4,020 96
Printing of Consolidation of Statutory Orders and Regulations	(9) 75,000 00	75,000 00	22,848 76
Office Stationery, Supplies and Equipment.....	(11) 20,000 00	20,000 00	12,377 99
Sundries	(22) 2,200 00	2,200 00	1,917 47
	<u>\$ 280,586 00</u>	<u>\$ 280,586 00</u>	<u>\$ 207,722 10</u>

A list of those who were receiving salaries at annual rates of \$5,000 or over as at March 31, 1952, follows:
 N. A. Robertson, Clerk of the Privy Council and Secretary to the Cabinet, \$15,000; W. P. Chipman, \$5,140;
 M. W. Cunningham, \$5,140; E. F. Gaskell, \$5,140; W. E. D. Halliday, \$7,000; A. M. Hill, \$9,000; W. R. Martin,
 \$7,500; P. M. Pelletier, \$8,000; R. A. G. Robertson, \$9,000.

R. A. G. Robertson received travelling expenses of \$794.37.

Vote 612 To provide for expenses of the Royal Commission on the South Saskatchewan Irrigation and Power Project.....

Expenditures..... (22) \$ 37,474 56

P.C. 4435, August 24, 1951, authorized the appointment of Dr. T. H. Hogg, as Chairman of the Commission, G. A. Gaherty and Dr. John A. Widtsoe as Commissioners, and B. T. Richardson, Secretary to the Commissioners, pursuant to Part I of the Inquiries Act, to conduct an inquiry into the following matters, namely:

whether the economic and social returns to the Canadian people on the investment in the proposed South Saskatchewan River Project (Central Saskatchewan Development) would be commensurate with the cost thereof;
 whether the said Project represents the most profitable and desirable use which can be made of the physical resources involved.

P.C. 101/4861, September 14, 1951, as amended, authorized the honoraria to be paid to the Commissioners and to the secretary to the Commissioners, and the payment of their actual living and travelling expenses.

A distribution of expenditures follows:

Salaries	5,063 95
A Professional and Special Services.....	21,715 25
B Travelling Expenses	7,904 64
Telephones and Telegrams	739 85
Printing and Stationery	1,590 31
Sundries	460 56
	<u>\$ 37,474 56</u>

A Payment was made at the rate of \$50 per diem to the Commissioners as follows:

Dr. T. H. Hogg, Chairman, \$1,150; G. A. Gaherty, \$3,100; Dr. John A. Widtsoe, \$3,100; and at the rate of \$40 per diem to the secretary to the commissioners, B. T. Richardson, \$7,200. Fees for special services were paid to the firm of Hu Harries and Associates, Economic Consultants, Edmonton, \$1,874.25; D. W. Hays, Consulting Engineer, Medicine Hat, Alberta, \$4,537.50; Ernest King, Water Engineer, Medicine Hat, Alberta, \$682.

B Travelling expenses of \$500 or over were paid to: G. A. Gaherty, \$1,227.97; B. T. Richardson, \$2,749.63; Dr. John A. Widtsoe, \$1,553.16.

PRIME MINISTER'S OFFICE

Salary of Prime Minister, the Rt. Hon. Louis S. St. Laurent, Salaries Act, c. 24, 1944.....	(1)	\$	15,000 00
Motor Car Allowance to Prime Minister, Appropriation Act, No. 5, c. 61, 1931..	(2)	\$	2,000 00

The Rt. Hon. Louis S. St. Laurent received travelling expenses of \$1,466.29, which were charged to Vote 322.

Vote 323 Salaries of Staff.....			123,949 00
Expenditures.....	(1)	\$	119,824 62

A list of those who were receiving salaries at annual rates of \$5,000 or over as at March 31, 1952 follows: P. Asselin, \$7,800 (including secretarial allowance, \$1,500); J. W. Pickersgill, \$12,000.

PRIME MINISTER'S RESIDENCE

Vote 324 Maintenance and Operation.....			25,000 00
Expenditures.....	(22)	\$	20,297 59

The above expenditures comprised: salaries, \$9,668.92; stationery and office supplies, \$1,398.35; uniforms, \$1,205.57; food, \$5,447.71; entertainment expenses, \$1,760.25; miscellaneous, \$816.79.

FEDERAL DISTRICT COMMISSION

The accounts of the Commission are audited by the Auditor General of Canada pursuant to the provisions of section 18, of the Federal District Commission Act, c. 55, 1927, and his report in this connection will be found in Volume II of this Report.

Vote 325 Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of the Federal District Commission.....			421,400 00
Expenditures.....	(22)	\$	376,333 23

Expenditures represented payments to the Federal District Commission.

Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission, Federal District Commission Act, c. 55, 1927, as amended.....	(22)	\$	300,000 00
--	------	----	------------

This is a statutory grant to the Federal District Commission.

Vote 326 Expenses of the National Capital Planning Committee.....			45,000 00
Expenditures.....	(22)	\$	36,294 80

P.C. 1266, April 18, 1946, approved By-law No. 28 of the Federal District Commission (enacted on March 8, 1946), providing for formation of the National Capital Planning Committee. This Committee consists of seventeen members and is the permanent planning body for the National Capital District, the boundaries of which are defined by P.C. 5634, August 16, 1945.

Payment was made to the Federal District Commission.

Vote 327 To authorize payment of the fourth instalment to a special account in the Consolidated Revenue Fund, known as the National Capital Fund, established under Vote No. 809, Appropriation Act, No. 4, 1947-48.....

2,500,000 00

Expenditures..... (22) \$2,500,000 00

Pursuant to the above authority, this amount was credited to the National Capital Fund—see under Open Accounts on page S-6.

Payment to the Federal District Commission for the purchase of land or the carrying into effect of any scheme of improvements and undertakings as authorized by an Act to amend the Federal District Commission Act, 1927, c. 51, 1946.....

(22) \$ 400,000 00

Section 7 of the amending Act repealed section 9 (1) of the 1927 Act, and substituted therefor: "After the thirty-first day of March, one thousand nine hundred and forty-seven, the Minister may provide, for the purposes of the Commission in so far as they relate to the purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission, by the sale or other disposition of securities of the Commission, guaranteed as hereinafter provided, an amount or amounts not to exceed in the aggregate three million dollars, or he may, with the approval of the Governor in Council, pay to the Commission out of any unappropriated moneys in the Consolidated Revenue Fund, such sum or sums, not exceeding three million dollars as may be required for said purposes, or may make such provision partly in one way and partly in the other."

P.C. 34/1973, April 19, 1951, authorized the payment of the above amount out of unappropriated moneys in the Consolidated Revenue Fund. Payments to date amounted to \$3,000,000.

GENERAL

Transfers from Vote 128, Miscellaneous minor and unforeseen expenses (Department of Finance).....

67,740 68

Expenditures..... (22) \$ 42,739 82

Details of expenditures follow:

Authority	Amount	Expenditures
T.B. 405205, April 6, 1951.....	22,100 00	22,100 00
T.B. 405205-1, March 19, 1952	938 00	938 00
T.B. 427752, April 25, 1952.....	18,751 00	18,750 14

The above amounts represented further expenses of the Royal Commission on National Development in the Arts, Letters and Sciences. Expenditures to date were \$287,100.55.

T.B. 419306, December 7, 1951..... 25,000 00

The above amount was provided for special planning functions under the supervision of the Privy Council Office.

T.B. 411293, July 18, 1951.....	500 00	500 00
T.B. 422204, February 7, 1952.....	451 68	451 68

Expenses of office of the Hon. Wishart McL. Robertson, Leader of the Government in the Senate.

\$ 67,740 68 \$ 42,739 82

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Refunds of Previous Years' Expenditure.....	40,872 05	545 46
B Miscellaneous	4,718 26	753 20
Total Ordinary	<u>\$ 45,590 31</u>	<u>\$ 1,298 66</u>

Details

Ordinary Revenue—		
A Refunds of Previous Years' Expenditure: Unexpended balance of payments made to the Federal District Commission in 1950-51 from Vote 278, \$17,705.98 and Vote 279, \$22,500.07; sundries, \$666		40,872 05
B Miscellaneous: Payment by the Prime Minister for the period May 1, 1951 to March 31, 1952, as required by Section 5 of the Prime Minister's Residence Act, c. 48, 1950, \$4,583.26; fines collected for violation of traffic regulations in Federal District, \$135.....		4,718 26
Total Ordinary	<u>\$</u>	<u>45,590 31</u>

Certified correct.

J. W. PICKERSGILL,
Clerk of the Privy Council.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
A National Capital Fund.....	5,500,000 00	1,250,000 00	2,500,000 00	6,750,000 00
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
B Unclaimed Cheques Suspense—				
Federal District Commission.....	68 60			68 60
	<u>\$5,500,068 60</u>	<u>\$1,250,000 00</u>	<u>\$2,500,000 00</u>	<u>\$6,750,068 60</u>

A Vote 809, Appropriation Act, No. 4, 1947-48, authorized the establishment of this account and the transfer hereto of the amount of \$2,500,000. Further instalments of \$2,500,000 each were authorized by Vote 318, Appropriation Act, No. 7, 1949; Vote 280, Appropriation Act, No. 4, 1950; and Vote 327, Appropriation Act, No. 4, 1951.

The debit represents payments of \$750,000 under authority of T.B. 405314, April 12, 1951 and \$500,000 under authority of T.B. 422480, February 20, 1952, to the Federal District Commission for expenditures of the National Capital District Planning Committee. Payments to date amounted to \$3,250,000.

B All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Accounts Receivable

An item in the amount of \$17.11, not previously listed, was deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of this item were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

Suppliers receiving \$10,000 or over from this Department

Government of Canada—Department of Public Printing and Stationery, \$65,613.65.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages.....	308,935 00	297,675 71	305,213 81
(2) Civilian Allowances	2,600 00	2,757 36	2,300 00
(5) Travelling and Removal Expenses.....	5,300 00	2,883 65	7,156 39
(6) Freight, Express and Cartage.....	50 00	13 36	
(7) Postage	450 00	51 46	
(8) Telephones, Telegrams and other Communication Services	7,000 00	4,020 96	5,953 09
(9) Printing of Departmental Reports and Other Publications	75,000 00	22,848 76	75,998 17
(11) Office Stationery, Supplies, Equipment and Furnishings....	20,000 00	12,377 99	14,614 12
(22) All other Expenditures			
Payments to Federal District Commission.....	3,666,400 00	3,612,628 03	3,733,000 00
Sundries	134,940 68	102,429 44	105,871 17
	<u>3,801,340 68</u>	<u>3,715,057 47</u>	<u>3,838,871 17</u>
Total	<u>\$4,220,675 68</u>	<u>\$4,057,686 72</u>	<u>\$4,250,106 75</u>

1951-52
PUBLIC ACCOUNTS

PART II
T

PUBLIC ARCHIVES

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

PUBLIC ARCHIVES

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
T-2	328	General Administration and Technical Services. <i>Expenditures: from Appropriations not required for 1951-52.</i>	263,473 00	251,017 89	205,620 10
		Total.....	\$ 263,473 00	\$ 251,017 89	\$ 205,960 10

Vote 328 General Administration and Technical Services

		Estimates	Allotments	Expenditures
	Salaries	(1) 192,221 00	195,921 00	193,532 81
A	Living Allowances	(2) 3,552 00	3,936 00	3,552 00
B	Travelling Expenses	(5) 2,000 00	2,400 00	1,864 05
	Freight, Express and Cartage	(6) 580 00	580 00	428 95
	Postage	(7) 180 00	180 00	175 00
	Telephones and Telegrams	(8) 50 00	50 00	29 16
C	Printing of Departmental Reports and Other Publications	(9) 6,000 00	6,000 00	2,470 68
C	Stationery and Other Office Supplies and Equipment..	(11) 9,500 00	19,200 00	14,228 03
	Purchase and Processing of Film	(12) 10,000 00		
D	Purchase and Copying of Books, Papers, Manuscripts, Maps, Etc.	(22) 37,200 00	33,416 00	33,398 78
	Sundries	(22) 2,190 00	1,790 00	1,338 43
		\$ 263,473 00	\$ 263,473 00	\$ 251,017 89

This vote was provided for the costs of administration including those of offices in London, England, and Paris, France, and for the purchase of original records, documents and other material for the Public Archives of Canada.

A list of those who were receiving salaries at annual rates of \$5,000 or over on March 31, 1952, follows: W. K. Lamb, Dominion Archivist, \$12,000; L. Brault, \$5,260; P. Brunet, \$6,480; N. Fee, \$8,000; F. W. Gibson, \$6,260; J. E. Handy, \$6,600; R. LaRoque, \$5,260; S. Marion, \$5,900; A. J. H. Richardson, \$5,260.

A As at March 31, 1952, R. LaRoque of the Paris Office was receiving a living allowance at the annual rate of \$3,552, under authority of the general leave and allowance regulations for administrative employees abroad.

B F. W. Gibson received travelling expenses of \$678.25.

C An amount of \$16,603.87 was paid to the Department of Public Printing and Stationery and charged to these allotments.

D The final costs of purchasing the Levis Papers were charged to this allotment and payments were made as follows: Sotheby and Co., London, England, \$19,860.64; F. G. Sweet, Battlecreek, Mich., U.S.A., \$6,425.63. The total purchase price was \$36,374.15.

REVENUES

Comparative Summary

	<u>1951-52</u>	<u>1950-51</u>
Ordinary Revenue—		
Services and Service Fees		7 84
Refunds of Previous Years' Expenditure		5 25
Miscellaneous	10 58	8 96
Total Ordinary	<u>\$ 10 58</u>	<u>\$ 22 05</u>

Certified correct.

W. K. LAMB,
Dominion Archivist.

OPEN ACCOUNTS

NOTE.—Title in heavy type and sub-title below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	<u>Cr. Balance</u> <u>Mar. 31, 1951</u>	<u>Debit</u>	<u>Credit</u>	<u>Cr. Balance</u> <u>Mar. 31, 1952</u>
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
Mackenzie King Trust Account			\$ 229,635 61	\$ 229,635 61

The late The Right Hon. W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000 to the Government of Canada. The interest on this amount is to be used to assist in the maintenance of the residence which is to be preserved as a place of historic interest and to provide accommodation for study and research. The Laurier House Act, c. 19, 1951 directed that an account to be known as the Mackenzie King Trust Account be set up in the Consolidated Revenue Fund and that the amount of \$225,000 be credited thereto. Interest computed in accordance with the terms of the Act is to be credited to the Account at the end of each fiscal year. Debits will represent expenditures from the accumulated interest by the Dominion Archivist. These expenditures are subject to the approval of the Governor in Council.

The credit in the current fiscal year was the deposit of the amount of the bequest plus interest from the day after the deposit was made.

Statement of Expenditures by Standard Objects

	<u>Estimates</u> <u>1951-52</u>	<u>Expenditures</u> <u>1951-52</u>	<u>Expenditures</u> <u>1950-51</u>
(1) Civil Salaries and Wages	192,221 00	193,532 81	173,364 86
(2) Civilian Allowances	3,552 00	3,552 00	4,609 00
(5) Travelling and Removal Expenses	2,000 00	1,864 05	1,787 24
(6) Freight, Express and Cartage	580 00	428 95	696 16
(7) Postage	180 00	175 00	60 00
(8) Telephones, Telegrams and other Communication Services	50 00	29 16	41 31
(9) Printing of Departmental Reports and other Publications ..	6,000 00	2,470 68	2,294 29
(11) Office Stationery, Supplies, Equipment and Furnishings ..	9,500 00	14,228 03	6,418 20
(12) Materials and Supplies	10,000 00		
(21) Pensions, Superannuation and other Benefits			340 00
(22) All other Expenditures	39,390 00	34,737 21	16,349 04
Total	<u>\$ 263,473 00</u>	<u>\$ 251,017 89</u>	<u>\$ 205,960 10</u>

1951-52
PUBLIC ACCOUNTS

PART II
U

DEPARTMENT OF PUBLIC PRINTING
AND STATIONERY

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page U-4, Open Accounts on page U-4 and Expenditures by Standard Objects on page U-9.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
U-2	329	Departmental Administration.....	73,804 00	72,229 39	55,101 00
U-2	330	Printing and Binding the Annual Statutes.....	40,000 00	40,000 00	29,982 36
U-3	331	<i>Canada Gazette</i>	130,000 00	101,942 33	108,794 27
U-3	332	Plant Equipment and Replacements.....	395,915 00	342,904 35	169,137 19
U-3	333				
	741				
	742	Distribution of Official Documents.....	131,786 00	129,350 23	110,289 19
U-3	334	Printing and Binding Official Publications for			
	743	sale and distribution to Departments and the			
		Public.....	430,000 00	413,539 90	229,944 61
GENERAL					
U-3	Stat.	Gratuities to families of deceased employees....	3,189 60	3,189 60	2,951 14
		Total.....	\$ 1,204,694 60	\$ 1,103,155 80	\$ 706,200 66

Vote 329 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	50,236 00	50,836 00	50,836 00
Allotted from Vote 131, Salaries, etc.	1,200 00	1,200 00	1,050 87
	(1) 51,436 00	52,036 00	51,886 87
Travelling Expenses	(5) 1,000 00	600 00	479 72
Postage	(7) 600 00	1,000 00	930 05
Telephones and Telegrams	(8) 3,800 00	3,200 00	3,200 00
Printing of Departmental Reports and other Publications..	(9) 9,000 00	6,600 00	5,593 83
Advertising	(10) 100 00		
Stationery, Office Supplies and Equipment	(11) 7,000 00	8,850 00	8,620 92
Sundries	(22) 868 00	1,518 00	1,518 00
	\$ 73,804 00	\$ 73,804 00	\$ 72,229 39

Votes 330 and 740	Printing and Binding the Annual Statutes.....	40,000 00
	Expenditures.....	(9) \$ 40,000 00

Revenues arising from services provided through the above expenditures amounted to \$15,634.

Vote 331 Canada Gazette

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	11,835 00	13,113 00	13,113 00
A Printing	(9)	118,165 00	116,887 00	88,829 33
		<u>\$ 130,000 00</u>	<u>\$ 130,000 00</u>	<u>\$ 101,942 33</u>

A The work of printing and binding the *Canada Gazette* was executed by the Printing Branch of the Department.

Revenues arising from services provided through the above expenditures amounted to \$118,882.71.

Votes 332 and 741 Plant Equipment and Replacements

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction or Acquisition of Equipment	(16)	365,915 00	385,915 00	333,275 94
Repairs and Upkeep of Equipment	(17)	30,000 00	10,000 00	9,628 41
		<u>\$ 395,915 00</u>	<u>\$ 395,915 00</u>	<u>\$ 342,904 35</u>

This vote was provided to cover the cost of repairs to, and replacement of, the printing plant equipment in the Printing Bureau. Expenditures included payments to: Addressograph-Multigraph of Canada Limited, Toronto, \$9,200; Canadian Linotype Limited, Toronto, \$76,764.01; Ralph C. Coxhead Corporation of Canada Ltd., Montreal, \$39,650.63; W. J. Gage and Company Limited, Toronto, \$5,601.20; Harris-Seybold (Canada) Limited, Toronto, \$55,346.50; Microfilming Services, Toronto, \$6,951; Monotype Company of Canada Limited, Toronto, \$6,449.10; Rotaprint Company of Canada Limited, Ottawa, \$4,950; Toronto Type Foundry Co., Limited, Montreal, \$12,730.59.

Votes 333, 742 and 613 Distribution of Official Documents

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1)	92,156 00	92,156 00	91,476 38
Travelling Expenses	(5)	1,000 00	250 00	191 85
Freight, Express and Cartage	(6)	2,000 00	4,600 00	3,990 15
Postage	(7)	3,400 00	5,900 00	5,900 00
Office Stationery, Supplies and Equipment	(11)	27,000 00	24,200 00	24,122 38
Materials and Supplies	(12)	4,900 00	4,450 00	3,574 48
Sundries	(22)	1,330 00	230 00	94 99
		<u>\$ 131,786 00</u>	<u>\$ 131,786 00</u>	<u>\$ 129,350 23</u>

Votes 334 and 743 Printing and Binding Official Publications for sale and distribution to Departments and the Public

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Printing, etc., for Free Distribution	(9)	30,000 00	30,000 00	25,260 34
Printing, etc., for Sale	(9)	400,000 00	400,000 00	388,279 56
		<u>\$ 430,000 00</u>	<u>\$ 430,000 00</u>	<u>\$ 413,539 90</u>

The printing and binding of various publications was done by the Printing Branch of the Department, under authority of the Public Printing and Stationery Act, c. 162, R.S. as amended.

The publications are stocked by the Printing Bureau for distribution and sale.

Revenues arising from services provided through the above expenditures amounted to \$188,514.85.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. (21) \$ 3,189 60

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Proceeds from Sales	323,031 56	303,707 53
Refunds of Previous Years' Expenditure		148 52
B Miscellaneous	373 91	
Total Ordinary	<u>\$ 323,405 47</u>	<u>\$ 303,856 05</u>

Details

Ordinary Revenue—		
A Proceeds from Sales:		
Canada Gazette—Subscriptions, copies and advertising	118,882 71	
Sales of Publications:		
Parliament and Departments	18,269 31	
General Public	185,879 54	
		323,031 56
B Miscellaneous		373 91
Total Ordinary		<u>\$ 323,405 47</u>

Certified correct.

EDMOND CLOUTIER,
Queen's Printer.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Cash and Other Current Assets				
Working Capital Advances—				
Departmental:				
A Queen's Printer Advance.....	\$ 1,660,667 61	\$ 21,279,577 71	\$ 20,113,698 67	\$ 2,826,546 65
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Sundry Suspense Accounts				
Miscellaneous—				
B Unclaimed Cheques Suspense—				
Public Printing and Stationery....	\$ 25 50			\$ 25 50
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

A The Public Printing and Stationery Act, c. 162, R.S., as amended, authorizes advances from Consolidated Revenue Fund to the Queen's Printer, for the purchase of material for the execution of orders given or requisitions made under the provisions of the Act, and for the payment of wages of workmen engaged in the execution of such orders or requisitions. The amount of outstanding advances under this authority, after deducting therefrom all amounts due by either House of Parliament or by the several Departments, shall at no time exceed \$4,000,000. It is the practice of the Queen's Printer to add a percentage to the cost of the stationery purchased, to offset the cost of operation and this charge is reflected in selling prices. In the Printing Branch the charge for work done is made on a unit price basis for the various classes of work executed. The cost of light, heat, power, telephone services, etc., paid by other departments, is not taken into account.

The following is a statement of the operations for the year as shown in the Queen's Printer Advance Account.

PRINTING BRANCH

Work executed for departments and other governments.....	10,528,801 61
Cost of goods sold:	
Inventory April 1, 1951.....	1,326,946 30
*Salaries, \$473,362.45; wages of prevailing rates staff, \$2,387,547.57	2,860,910 02
Accrued wages of prevailing rates staff.....	41,425 00
*Paper, printing material, etc.....	3,606,059 39
*Printing, binding, lithographing, etc., done outside the department	4,308,801 75
Accounts payable	34,876 20
Office printing, stationery and sundry expenditures.....	227,343 87
	<hr/>
	12,406,362 53
Less: Inventory March 31, 1952.....	1,801,016 41
	<hr/>
	10,605,346 12
	<hr/>
Excess of Expenditures over Revenues, 1951-52.....	76,544 51
Excess of Revenues over Expenditures forward from 1950-51.....	177,972 60
	<hr/>
	101,428 09

STATIONERY BRANCH

Stationery sold to departments and other governments	9,523,889 84
Cost of goods sold:	
Inventory April 1, 1951.....	882,075 11
*Salaries, \$224,825.17; wages of prevailing rates staff, \$51,829.78.	276,654 95
*Materials and supplies.....	9,291,334 39
Office printing, stationery and sundry expenditures.....	206,178 93
	<hr/>
	10,656,243 38
Less: Inventory March 31, 1952.....	1,080,351 77
	<hr/>
	9,575,891 61
	<hr/>
Excess of Expenditures over Revenues, 1951-52.....	52,001 77
Excess of Expenditures over Revenues forward from 1950-51.....	48,985 44
	<hr/>
	100,987 21
	<hr/>
Excess of Revenues over Expenditures as at March 31, 1952	\$ 440 88

*Certain details of these items are shown at the end of this section.

The stock of stationery, printing materials and supplies in stores, was checked, under my direction, with the quantities purchased and supplied, as required by section 35 (2) of the Public Printing and Stationery Act, Chap. 162, R.S., 1927.

Certified correct.

EDMOND CLOUTIER,
Queen's Printer.

WATSON SELLAR,
Auditor General.

At the close of the year, accounts totalling \$21,920.55 of which \$7,552.81 was for printing and \$14,367.74 for stationery, were due the Queen's Printer as follows: Canadian Arsenal Limited, \$93.84; Department of National Defence, \$14,262.66; Department of National Health and Welfare, \$3,165.61; Department of National Revenue, Taxation Division, \$4,387.20; Royal Canadian Mounted Police, \$11.24.

Following is the consist of the debit balance in the account as at March 31, 1952.

PRINTING BRANCH

Inventory of materials, supplies and work in process on hand.....	1,801,016 41
Accounts receivable outstanding.....	7,552 81
	<hr/>
	1,808,569 22
Less: Amounts received from departments on progress billings.....	34,876 20
	<hr/>
	1,773,693 02
Less: Accrued wages.....	41,425 00
	<hr/>
	1,732,268 02
Excess of Revenues over Expenditures as at March 31, 1952.....	101,428 09

1,630,839 93

STATIONERY BRANCH

Inventory of stationery and supplies on hand.....	1,080,351 77
Accounts receivable outstanding.....	14,367 74
	<hr/>
	1,094,719 51
Excess of Expenditures over Revenues as at March 31, 1952.....	100,987 21

1,195,706 72

Debit Balance in Queen's Printer Advance Account.....	<u>\$2,826,546 65</u>
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B All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	2,070 58	3,212 59
Previous Years—Collectible	3,089 78	1,196 82
—Uncollectible	1,179 20	8,762 51
	<u>\$ 6,339 56*</u>	<u>\$ 13,171 92*</u>

*Exclusive of accounts referred to under the Open Accounts.

Items totalling \$7,583.31 were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of the items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951, and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list contains the names and annual salary rates of salaried employees who were receiving \$5,000 or over as at March 31, 1952.

The second list contains the names of salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate		Salary rate
Cloutier, E., Queen's Printer and Controller of Stationery	\$12,000 00	Fortin, Y.	5,268 00
Desrosiers, J. E.	5,268 00	Query, R.	8,000 00
		Watt, C. B.	6,180 00

Employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Carroll, J. P. \$	911 53	Kieff, J. A.	1,541 17	Query, R.	572 99

Details of Queen's Printer Advance Account

Paper, printing and miscellaneous material, etc., purchased for the Printing Branch, amounted to \$3,606,059.39. Suppliers receiving \$10,000 or over: Addressograph-Multigraph of Canada, Limited, Toronto, \$11,443.08; Alliance Paper Mills, Limited, Merritt, Ont., \$52,746.37; Ansco of Canada Limited, Toronto, \$40,588.35; Barber-Ellis of Canada Limited, Toronto, \$83,508.37; Brompton Pulp and Paper Co., Limited, Montreal, \$21,267.76; The Brown Brothers Limited, Toronto, \$21,694.16; Canada Envelope Company, Montreal, \$25,199.95; Canada Paper Company, Montreal, \$187,524.04; Canadian Kodak Sales Limited, Toronto, \$10,036.45; Canadian Linotype Limited, Toronto, \$34,994.61; Commercial Litho Plate Graining Co., Montreal, \$10,536.42; Consolidated Paper Sales Limited, Montreal, \$53,587.94; Copeland-Chatterson Limited, Brampton, Ont., \$12,366.52; W. V. Dawson Limited, Montreal, \$67,666.42; Dominion Envelope Co., Limited, Toronto, \$21,612.97; Don Valley Paper Co. Limited, Toronto, \$41,342.62; E. B. Eddy Company, Hull, Que., \$508,415.47; Enveloppe Internationale Ltee., Montreal, \$80,431.90; W. J. Gage and Co. Limited, Toronto, \$28,909.14; W. J. Gage Envelope, Toronto, \$96,207.46; Globe Envelopes Limited, Toronto, \$78,099.96; Gummed Papers Limited, Brampton, Ont., \$18,791.96; Harris-Seybold (Canada) Limited, Toronto, \$15,041.77; The Hughes-Owens Co., Limited, Ottawa, \$22,919.87; Keuffel and Esser Co. of New York, Montreal, \$17,018.76; T. Landry Limited, Ottawa, \$15,428.50; MacMillan Office Appliances Co., Ottawa, \$12,824.66; Monotype Company of Canada Limited, Toronto, \$19,543.82; Photographic Products of Canada, Toronto, \$16,782.33; O. H. Pierce Limited, Toronto, \$34,711.40; Provincial Paper Limited, Toronto, \$340,912.70; Rolland Paper Company Limited, Montreal, \$521,440.75; Howard Smith Paper Mills Limited, Montreal, \$740,597.35; Whyte Hooke Papers Limited, Toronto, \$21,423.83.

Printing, binding, lithographing, etc., done outside the Printing Bureau during the current fiscal year, amounted to \$4,343,677.95. Suppliers receiving \$10,000 or over: Acton Press Limited, St. Catharines, Ont., \$19,412.17; Alger Press Limited, Oshawa, Ont., \$117,680.45; Alter Printed Products Limited, Toronto, \$61,693.46; Ashton-Potter Limited, Toronto, \$14,280.92; Atlas Press Limited, Montreal, \$26,575.36; Autographic Register Systems Limited, Montreal, \$18,119.44; Baxter Publishing Co., (Canada), Toronto, \$23,991.09; Benallack Press Limited, Montreal, \$94,841.41; T. H. Best Printing Co., Ltd., Toronto, \$38,797.51; Bomac Electrototype Company Limited, Ottawa, \$23,179.97; Boulanger Inc., Montreal, \$35,944.96; Brigidens Limited, Toronto, \$49,632.44; Business Systems Limited, Toronto, \$104,099.51; Canadian Bank Note Company Limited, Ottawa, \$35,490.54; The Canadian Geographical Society, Ottawa, \$10,404.28; Canadian Printing and Lithographing Company Limited, Montreal, \$91,261.23; The Chas. Chapman Company Limited, London, Ont., \$34,281.64; Charrier & Dugal Limitee, Quebec, \$20,884.19; Copeland-Chatterson Limited, Brampton, Ont., \$37,457.39; The Copp Clark Co., Limited, Toronto, \$63,297.24; R. L. Crain Limited, Ottawa, \$396,292.57; Curtis Company Limited, Windsor, Ont., \$20,354.64; Davis-Lisson Limited, Hamilton, Ont., \$21,175.50; Dennison Manufacturing Co. of Canada Limited, Drummondville, Que., \$15,962.94; Desbarats Printing Co. Limited, Montreal, \$19,336.60; Pierre DesMarais, Montreal, \$12,953.09; The Dominion Loose Leaf Co., Limited, Ottawa, \$55,514.88; Le Droit, Ottawa, \$13,322.32; Drummond Business Forms Ltd., Drummondville, Que., \$188,517.42; The Eagle Publishing Co., Limited, Montreal, \$18,208.84; Les Editions Marquis, Ltee., Montmagny, Que., \$25,618.21; Egry Continuous Forms Limited, Toronto, \$29,855.77; Enveloppe Internationale Ltee., Montreal, \$16,861.88; Fairbairn Studio, Ottawa, \$10,832.92; The Federated Press Limited, Montreal, \$199,056.66; Gazette Printing Company Limited, Montreal, \$19,492.69; The Hamly Press Ltd., Edmonton, \$10,143.23; The Herald Press Limited, Montreal, \$32,802.88; International Business Machines Co., Limited, Toronto, \$183,072.02; Litho-Print Limited, Toronto, \$62,388.96; John Lovell & Son Limited, Montreal, \$30,256.20; Lowe-Martin Company, Limited, Ottawa, \$23,090.62; MacMillan Office Appliances Co., Ottawa, \$12,298.54; McCaskey Systems Limited, Galt, Ont., \$10,416.81; A. Crombie McNeill, Ottawa, \$16,233.62; Mercury Press Limited, Montreal, \$114,597.62; Mile End Printing Ltd., Montreal, \$13,346.24; Monitor Publishing Co., Limited, Montreal, \$10,015.91; Montreal Lithographing Company Limited, Montreal, \$14,246.10;

Montreal Ruling & Bookbinding Co., Limited, Montreal, \$13,186.02; Moore Business Forms Ltd., Toronto, \$313,058.31; Moore Business Forms Western Ltd., Winnipeg, \$13,944.25; Mortimer Limited, Ottawa, \$128,984.98; Mutual Press Limited, Ottawa, \$15,767.04; National Printers Limited, Ottawa, \$16,299.42; Le Nouvelliste, Trois-Rivieres, Que., \$16,717.06; Offset Print & Litho Limited, Toronto, \$48,127.72; La Patrie Publishing Co., Limited, Montreal, \$64,025.39; Peerless Carbon & Ribbon Co. Limited, Toronto, \$49,917.12; Photo Engravers & Electrotypers Limited, Toronto, \$31,643.90; Provincial Paper Limited, Toronto, \$17,104.95; Imprimerie Provost, Hull, Que., \$15,370.91; Rapid Grip and Batten Limited, Toronto, \$11,252.29; Remington Rand Limited, Toronto, \$15,938.45; Rolph-Clark-Stone Limited, Toronto, \$181,003.81; The Ronalds Company Limited, Montreal, \$11,078.83; The Runge Press Limited, Ottawa, \$28,607.23; The Ryerson Press, Toronto, \$33,339.86; The St. Lawrence Lithographing Limited, Montreal, \$21,695.69; Saturday Night Press, Toronto, \$42,494.09; Savoy's Continuous Forms Ltd., St. Johns, Que., \$54,965.38; Geo. Shepard Printing Co., Limited, Toronto, \$67,846.14; Le Soleil (Limited), Quebec, \$44,027.74; Southam Press Montreal, Montreal, \$13,269.84; Stanley Manufacturing Co. Limited, Toronto, \$17,403.65; W. J. Stewart Limited, Toronto, \$50,401.20; Stovel Press Limited, Winnipeg, \$21,571.43; The Todd Company of Canada Limited, Toronto, \$39,680.78; Tremblay & Dion Inc., Quebec, \$10,633.01; La Tribune Limitee, Sherbrooke, Que., \$46,012.47; Visirecord of Canada Limited, Toronto, \$17,291.93; Victoria Press Limited, Montreal, \$18,940.11; Villemaire Freres Limitee, Montreal, \$93,793.63; Woodward Press Inc., Montreal, \$26,391.69.

The value of materials and supplies acquired for the Stationery Branch was \$9,291,334.39. Suppliers receiving \$10,000 or over: A.B.C. Stencil & Carbone Engr., Quebec, \$30,942.72; Acme Carbon & Ribbon Co., Ltd., Toronto, \$25,441.85; Acme Office Supplies, Limited, Ottawa, \$13,208.65; Addressograph-Multigraph of Canada Limited, Toronto, \$350,160.44; Air Member (Canadian Joint Staff), Washington, D.C., U.S.A. \$29,610.89; Alliance Paper Mills Limited, Merriton, Ont., \$20,446.46; Ansoco of Canada Limited, Toronto, \$10,290.80; B.C. Directories Limited, Vancouver, \$10,738.50; D. A. Balfour Company Limited, Toronto, \$10,444.01; H. G. Barter Agency, Ottawa, \$30,709.21; The Beauregard Press, Ottawa, \$39,476.15; Block & Anderson Ltd., Montreal, \$13,167.62; Bostitch-Canada, Ltd., Montreal, \$57,484.55; The Brown Brothers Limited, Toronto, \$120,591.22; Budge Carbon Paper Mfg. Company, Limited, Montreal, \$14,645.94; Buntin, Gillies & Company Limited, Hamilton, Ont., \$13,569.62; Burroughs Adding Machine of Canada Limited, Toronto, \$12,733.85; Jean-Paul Caille Engr., Ste. Adele, Que., \$219,620; Canada Carbon & Ribbon Company, Limited, Toronto, \$104,774.27; Canada Paper Company, Montreal, \$17,815.69; Canadian Blank Book Co., Montreal, \$41,502.24; Canadian Kodak Sales Limited, Toronto, \$56,560.91; Capital Carbon & Ribbon Co., Ltd., Eastview, Ont., \$85,107.28; Capital Stamp & Stationery Co. Ltd., Ottawa, \$14,380.43; The Carter's Ink Co., of Canada Ltd., Montreal, \$32,396.15; The Chas. Chapman Co., London, Ont., \$11,798.29; The Continental Paper Products, Limited, Ottawa, \$19,109.94; The Copp Clark Co., Limited, Toronto, \$10,099.13; Copeland-Chatterton Limited, Brampton, Ont., \$10,383.18; Ralph C. Coxhead Corporation, Newark, N.J., U.S.A., \$11,766.16; Ralph C. Coxhead Corporation of Canada Ltd., Montreal, \$12,558.94; R. L. Crain Limited, Ottawa, \$19,189.63; Crown Assets Disposal Corporation, Ottawa, \$25,902.73; Cutting Limited, Toronto, \$83,191.29; W. V. Dawson Limited, Montreal, \$12,141.98; Richard De Boo Limited, Toronto, \$29,933.56; Derrett-Cordage Company, Toronto, \$109,547.01; Dictaphone Corporation, Limited, Toronto, \$60,921.50; Ditto of Canada Limited, Toronto, \$109,347.80; Dixon Pencil Co. Limited, Newmarket, Ont., \$36,868.05; Dominion Blank Book Co. Limited, St. Johns, Que., \$17,099.73; Dominion Loose Leaf Co. Limited, Ottawa, \$57,415.63; Dominion Microfilms Limited, Toronto, \$15,461.31; Dominion Textile Company Limited, Montreal, \$16,783.06; Don Valley Paper Company Limited, Toronto, \$35,849.65; Doon Twines Limited, Kitchener, Ont., \$215,262.10; Eagle Pencil Company of Canada Limited, Toronto, \$75,932.34; Econotrol Limited, Ottawa, \$32,901.20; The E. B. Eddy Company, Hull, Que., \$283,355.59; Thomas A. Edison of Canada Limited, Toronto, \$12,553.52; The Elliott Addressing Machine Company of Canada, Montreal, \$21,913.69; Evans & Kert Limited, Ottawa, \$124,770.87; Federal Typewriter Co. Limited, Ottawa, \$12,386.39; Felt and Tarrant, Limited, Toronto, \$14,818.70; J. Ford & Company Limited, Portneuf Station, Que., \$18,432.71; W. J. Gage and Co., Limited, Toronto, \$75,184.81; W. J. Gage Envelope, Toronto, \$21,377.17; Gestetner (Canada) Limited, Ottawa, \$311,852.45; Ginn and Company, Toronto, \$18,781.02; Gummed Papers Limited, Brampton, Ont., \$10,521.17; The Hamilton Cotton Company Limited, Hamilton, Ont., \$18,537.93; Harris-Seybold (Canada) Limited, Toronto, \$17,234.01; J. M. Hill & Son, Ottawa, \$96,054.06; Jack Hood School Supplies, Stratford, Ont., \$11,757.58; The Hughes-Owens Co., Limited, Montreal, \$58,143.64; Hutchings & Patrick Limited, Ottawa, \$37,779.02; Instruments Limited, Ottawa, \$48,756.02; International Business Machines Co., Limited, Ottawa, \$12,630.01; International Business Machines Co., Limited, Toronto, \$338,260.35; Kerr-Ellams Office Appliance Ltd., Montreal, \$25,240.53; Keuffel & Esser Co. of New York, Montreal, \$137,259.66; John Lovell & Son, Limited, Montreal, \$11,793.60; Lowe-Martin Company Limited, Ottawa, \$107,742.97; The Luckett Loose Leaf, Limited, Toronto, \$15,369.07; MacFarlane-Payne & Company Limited, Montreal, \$11,321.78; The MacMillan Co. of Canada Limited, Toronto, \$23,130.90; MacMillan Office Appliances Co., Ottawa, \$68,141.38; Marchant Calculators Limited, Toronto, \$30,136.82; Martin & Lawrie Limited, Hamilton, Ont., \$20,003.94; McDougall Microfilms Limited, Ottawa, \$15,487.22; McFarlane Son & Hodgson Limited, Montreal, \$25,580.69; McGarvey Agencies Limited, Ottawa, \$36,047.06; McGraw-Hill Co. of Canada Ltd., Toronto, \$33,872.82; Mid-City Ribbon and Carbon Mfg. Ltd., Montreal, \$11,931.96; Might Directories Limited, Toronto, \$15,277.37; Moyer School Supplies Limited, Toronto, \$13,833.37; The National Cash Register Company of Canada, Limited, Ottawa, \$24,916.79; National News Company Limited, Ottawa, \$14,163.30; Office Appliances Limited, Ottawa, \$114,802.78; Office Specialty Mfg., Co., Limited, Newmarket, Ont., \$99,277.33; Ofrex (Canada) Limited, Toronto, \$13,397.97; Ontario Hughes-Owens Co., Limited, Ottawa, \$273,217.42; Ottawa Typewriter Co., Limited, Ottawa, \$98,524.44; Peerless Carbon & Ribbon Co.,

Limited, Toronto, \$177,733.30; Leonard A. Philip & Co., Toronto, \$30,669.05; Photostat Corporation, Toronto, \$17,541.96; O. H. Pierce Limited, Toronto, \$13,962.81; Pitney-Bowes of Canada, Limited, Toronto, \$31,212.79; H. H. Popham and Company Limited, Ottawa, \$28,161.89; John C. Preston Limited, Ottawa, \$81,281.46; The Pritchard Andrews Co. of Ottawa Limited, Ottawa, \$14,800.47; Provincial Paper Limited, Toronto, \$90,905.84; Remington Rand Limited, Toronto, \$518,597.59; Renouf Publishing Co., Montreal, \$15,256.47; Rolland Paper Company Limited, Montreal, \$305,440.32; Ronco Company of Canada Limited, Ottawa, \$111,759.84; Royal Typewriter Company Limited, Montreal, \$129,086.89; Scott's of Hamilton, Hamilton, Ont., \$12,909.81; Sears Limited, Montreal, \$49,874.16; Seeley Systems Corporation Limited, Toronto, \$62,474.47; Seeley Systems Quebec Limited, Montreal, \$12,056; Shipping Supplies Reg'd, Montreal, \$21,118.35; Howard Smith Paper Mills Limited, Montreal, \$224,149.40; Snelling Paper Sales Limited, Ottawa, \$28,061.73; Southam Press Montreal, Montreal, \$15,296.41; Stone Straw Corporation of Canada, Limited, Toronto, \$28,525.32; Superintendent of Documents, Washington, D.C., U.S.A., \$80,545.85; Thorburn & Abbott Limited, Ottawa, \$16,765.10; Underwood Limited, Toronto, \$261,256.82; John Underwood & Co., Toronto, \$32,733.82; Treasurer of the United States, Washington, D.C., U.S.A., \$32,366.89; Venus Pencil Co., Limited, Toronto, \$62,383.44; Viceroy Manufacturing Company Limited, Toronto, \$13,741.79; Norman Wade Company Ltd., Toronto, \$16,463.25; Warwick Bros. & Rutter, Limited, Toronto, \$13,754.08; J. C. Wilson Limited, Montreal, \$20,941.99; J. H. Wood & Co., Limited, Toronto, \$30,400.02.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	155,427 00	156,476 25	125,786 00
(5) Travelling and Removal Expenses	2,000 00	671 57	1,738 34
(6) Freight, Express and Cartage	2,000 00	3,990 15	3,258 18
(7) Postage	4,000 00	6,830 05	3,321 00
(8) Telephones, Telegrams and other Communication Services	3,800 00	3,200 00	2,992 00
(9) Printing of Departmental Reports and Other Publications	597,165 00	547,963 06	365,077 00
(10) Films, Displays, Broadcasting, Advertising, etc.	100 00		97 00
(11) Office Stationery, Supplies, Equipment and Furnishings ..	34,000 00	32,743 30	27,430 00
(12) Materials and Supplies	4,900 00	3,574 48	3,101 00
Equipment—			
(16) Acquisition and Construction	365,915 00	333,275 94	165,677 00
(17) Repairs and Upkeep	30,000 00	9,628 41	3,460 00
(21) Pensions, Superannuation and other Benefits	3,189 60	3,189 60	2,951 14
(22) All other Expenditures	2,198 00	1,612 99	1,312 00
Total	<u>\$1,204,694 60</u>	<u>\$1,103,155 80</u>	<u>\$ 706,200 66</u>

1951-52
PUBLIC ACCOUNTS

PART II
V

DEPARTMENT OF PUBLIC WORKS

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC WORKS

Pursuant to the provisions of the Public Service Rearrangement and Transfer of Duties Act, c. 165, R.S., and under the authority of P.C. 4994, September 21, 1951, the control and supervision of the National Gallery of Canada were transferred to the Minister of Citizenship and Immigration.

In accordance with the usual practice, details of 1951-52 expenditures from Votes 378 and 770 and of Open Accounts in respect of this service are shown under the Department to which the transfer was made.

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page V-71, Open Accounts on page V-72 and Expenditures by Standard Objects on page V-80.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
V-5	Stat.	Minister of Public Works—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
V-5	335	Departmental Administration.....	475,765 00	462,810 93	355,905 34
ARCHITECTURAL BRANCH					
V-5	336	Branch Administration.....	471,308 00	448,954 28	450,443 95
V-5	337 744 614	Ottawa—Maintenance and Operation of Public Buildings and Grounds, including repairs and upkeep, rents, furnishings, heating, etc., and to authorize commitments against future years in the amount of \$500,000	10,449,328 00	10,147,865 74	8,891,579 60
V-9	338 745	Maintenance and Operation of Public Buildings and Grounds, other than at Ottawa, including repairs and upkeep, rents, furnishings, heating, etc., and to authorize commitments against future years in the amount of \$800,000	15,841,015 00	15,591,609 27	15,337,527 10
Acquisition, Construction and Improvements of Public Buildings					
Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the Details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—					
V-17	339 746 615	Newfoundland.....	702,001 00	202,240 99	448,218 31
V-18	340 747	Nova Scotia.....	418,000 00	56,716 97	143,028 00
V-19	341 748	Prince Edward Island.....	392,000 00	312,914 64	386,242 34
V-19	342 749	New Brunswick.....	1,660,000 00	1,558,215 92	1,576,878 74
V-20	343 750 344	Quebec.....	8,206,000 00	7,024,565 44	5,317,247 98
V-24	751 616	Ottawa.....	7,973,000 00	7,684,916 32	3,576,703 80
V-28	345 752	Ontario (other than Ottawa).....	4,892,000 00	1,946,821 79	2,445,075 29
V-31	346 753	Manitoba.....	730,000 00	519,209 44	453,476 26
V-31	347	Saskatchewan.....	1,168,000 00	405,923 74	741,675 18
V-32	348 754	Alberta.....	1,173,000 00	659 837 68	1,353,701 98
V-34	349 755	British Columbia.....	3,294,001 00	2,900,069 83	1,556,846 08
V-35	350	Yukon and Northwest Territories.....	200,000 00	60,544 68	10,046 27
V-36	351	Unforeseen Improvements.....	2,200,000 00	1,180,703 14	

DEPARTMENT OF PUBLIC WORKS

V—3

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
ENGINEERING BRANCH					
V-37	352	Branch Administration.....	399,104 00	342,600 59	320,647 76
V-37	353	Engineering Services— Salaries, Surveys, Inspections, Test Borings, etc.	1,588,512 00	1,409,257 59	1,311,517 91
V-38	354	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	178,500 00	86,098 90	93,051 11
Dredging					
V-38	355 } 756 }	Maintenance and Operation of Plant and Con- tract and Day Labour Works, in the amounts by Divisions as detailed in the Estimates...	3,751,079 00	2,406,990 06	2,162,214 35
V-40	356 } 757 }	New Plant, in the amounts by Divisions as detailed in the Estimates.....	765,100 00	663,371 80	1,722,928 77
Graving Docks					
V-41	357	Maintenance and Operation, in the amounts by Docks as detailed in the Estimates.....	324,271 00	296,497 54	364,876 55
V-42	358	Construction or Acquisition of Buildings, Works, Land and New Equipment, in the amounts by Docks as detailed in the Esti- mates.....	44,000 00	22,595 65	62,860 32
V-42	617	Prince Rupert Dry Dock and Shipyard and appurtenant works—To provide for operating losses and essential repairs in the fiscal years 1950-51 and 1951-52, in accordance with the terms of Order in Council, P.C. 95/6770 of December 15, 1951.....	117,000 00	99,082 04	
Locks and Dams					
V-42	359 } 381 } 360 }	Maintenance and Operation.....	164,754 00	160,960 44	259,667 57
V-43	758 } 618 }	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	56,345 00	55,368 96	42,408 00
Snagboats					
V-43	361	Maintenance and Operation.....	115,176 00	112,096 27	98,073 29
Roads and Bridges					
V-44	362	Maintenance and Operation, in the amounts by Roads and Bridges as detailed in the Esti- mates.....	278,118 00	134,124 29	171,896 23
V-44	363	Towards International Bridge over the St. Croix River between St. Stephen, N.B., and Calais, Me., the State of Maine to pay a like amount (Revote).....	10,000 00	717 12	
V-45	364	Towards Interprovincial Bridge over the Ottawa River between Pembroke, Ontario, and Allu- mette Island, Quebec, the Provinces of Ontario and Quebec each to pay one-third of the cost and maintenance thereof.....	50,000 00		
Dry Dock Subsidies					
V-45	Stat.	Burrard Dry Dock (North Vancouver).....	112,500 00	112,500 00	112,500 00
V-45	Stat.	Saint John Dry Dock.....	247,500 00	247,500 00	247,500 00

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
ENGINEERING BRANCH— <i>Concluded</i>					
Acquisition, Construction and Improvements of Harbour and River Works					
Construction, acquisition, major repairs and improvements of, and plans and sites for harbour and river works listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended upon indi- vidual listed projects—					
V 45	365 759 619	Newfoundland.....	1,881,801 00	1,450,431 46	115,045 68
V-47	366 760	Nova Scotia.....	3,357,000 00	1,262,670 33	2,351,129 77
V-49	367 761	Prince Edward Island.....	1,851,500 00	727,143 54	717,781 12
V-51	368 762	New Brunswick.....	2,717,500 00	1,237,330 09	2,370,179 77
V-53	369 763	Quebec.....	6,624,900 00	4,412,611 64	6,812,654 90
V-56	370 764	Ontario.....	5,938,000 00	3,662,460 59	3,957,707 22
V-59	371 765	Manitoba.....	244,000 00	156,449 66	210,024 95
V-60	372 766	Saskatchewan, Alberta and Northwest Terri- tories.....	239,000 00	181,145 10	159,427 36
V-60	373 767	British Columbia and Yukon.....	6,184,500 00	3,113,690 71	3,129,629 60
V-61	374 768 381	Harbours and Rivers Generally—Repairs and Upkeep for the maintenance of services, in- cluding reconstruction and replacements, and to authorize commitments against future years in the total amount of \$560,000, as detailed in the Estimates, no new works to be undertaken.....	3,057,000 00	2,336,869 15	2,127,994 34
<i>Generally</i>					
V-66	375	Grand River—Contribution towards improve- ments (Revote \$78,000).....	93,750 00	38,607 10	
V-66	376	Fraser River—50% of the cost of investigations to be carried out by the "Dominion Provin- cial Board Fraser River Basin".....	150,000 00	80,446 56	76,767 85
V-66	377 769	Protection Works Generally—To provide for remedial works where damages are caused by, or endanger, navigation or Federal Govern- ment structures.....	400,000 00	364,658 15	559,906 01
GENERAL					
V-67	379 771	Miscellaneous works not otherwise provided for, not more than \$7,000 to be expended upon any one work.....	350,000 00	308,278 72	246,570 37
V-68	380	National Capital Planning Service.....	66,344 00	39,260 14	111,914 21
V-68	381	To supplement, on approval of Treasury Board except where less than \$1,000 is re- quired, any of the appropriations of the De- partment of Public Works.....	400,000 00		
		Less transferred to other votes.....	18,700 00		
V-68	382	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1951-52.....	381,300 00		
V-70	772	Portrait of the Late Sir Charles Fitzpatrick (Revote \$1,500).....	250,000 00	201,996 59	228,218 85
V-70	Stat.	Exchequer Court Awards.....	1,700 00	1,500 00	
V-71	Stat.	Gratuities to families of deceased employees.....	631,976 53	631,976 53	84,000 00
		Expenditures: from Appropriations not required for 1951-52.....	10,879 58	10,879 58	12,042 20
					10,128 46
Total.....			\$102,890,528 11	\$77,544,087 69	\$73,307,860 74

Salary of Minister, Hon. A. Fournier, Salaries Act, c. 24, 1944.....	(1)	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	(2)	\$	2,000 00

Hon. A. Fournier received travelling expenses of \$1,345, which were charged to Vote 335.

Vote 335 Departmental Administration

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	401,260 00	387,760 00	381,310 93
Travelling Expenses	(5)	7,000 00	7,500 00	7,303 15
Telephones and Telegrams	(8)	4,000 00	4,000 00	3,414 00
Printing of Annual Report and Other Publications	(9)	9,500 00	9,500 00	8,517 56
Office Stationery, Supplies and Equipment	(11)	20,000 00	37,000 00	34,956 79
Photographic Supplies	(12)	25,000 00	27,500 00	26,799 77
Acquisition of Equipment	(16)	6,000 00	1,000 00	
Repairs and Upkeep of Equipment	(17)	2,000 00	500 00	
Sundries	(22)	1,005 00	1,005 00	508 73
		<u>\$ 475,765 00</u>	<u>\$ 475,765 00</u>	<u>\$ 462,810 93</u>

ARCHITECTURAL BRANCH**Vote 336 Branch Administration**

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	428,908 00	428,908 00	421,279 96
Travelling Expenses	(5)	15,000 00	14,000 00	9,621 20
Telephones and Telegrams	(8)	7,150 00	8,150 00	7,261 95
Office Stationery, Supplies and Equipment	(11)	20,000 00	20,000 00	10,689 21
Sundries	(22)	250 00	250 00	101 96
		<u>\$ 471,308 00</u>	<u>\$ 471,308 00</u>	<u>\$ 448,954 28</u>

Votes 337, 744 and 614 Ottawa—Maintenance and Operation of Public Buildings and Grounds, including repairs and upkeep, rents, furnishings, heating etc., and to authorize commitments against future years in the amount of \$500,000

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1)	4,029,123 00	4,064,023 00	4,014,252 51
Allowances	(2)	548 00	648 00	627 50
A Elevator Maintenance, Sprinkler Supervisory Service, Window Cleaning and Other Professional and Special Services	(4)	137,450 00	190,450 00	181,859 29
Travelling Expenses	(5)	3,500 00	1,500 00	915 80
Moving Government Departments and Services	(6)	100,000 00	39,000 00	34,428 31
Freight, Express and Cartage	(6)	1,000 00	4,000 00	3,434 02
Furniture and Furnishings for Government Departments	(11)	994,580 00	1,004,580 00	990,868 65
Office Stationery and Supplies	(11)	5,000 00	5,000 00	3,853 69
B Materials and Supplies	(12)	1,314,527 00	1,218,227 00	1,150,232 05
C Repairs and Upkeep of Buildings, including Materials required therefor	(14)	1,597,050 00	1,565,050 00	1,528,435 69
D Rents	(15)	1,375,000 00	1,355,000 00	1,305,676 71
E Acquisition of Equipment	(16)	37,700 00	82,700 00	74,310 88
Repairs and Upkeep of Equipment	(17)	4,000 00	9,500 00	8,606 19
F Light, Power, Water and Other Municipal Services	(19)	772,350 00	822,350 00	766,932 43
Taxes and Water Rates on Diplomatic Properties	(19)	70,000 00	70,800 00	70,750 25
G Unemployment Insurance Contributions and Other Personal Benefits	(21)	7,000 00	10,000 00	6,428 21
Sundries (Including \$150 for Remembrance Day Wreath)	(22)	500 00	6,500 00	6,253 56
		<u>\$ 10,449,328 00</u>	<u>\$ 10,449,328 00</u>	<u>\$ 10,147,865 74</u>

A Contracts: Anglo-Canadian Window Cleaning Service, \$21,470, payment in full; Otis Elevator Co., Limited, \$56,811.75, payment in full; Turnbull Elevator Co., Limited, \$15,700.80, payment in full.	
Other charges were for: appraisal of property, E. S. Sherwood, \$2,962.50; survey work, A. H. Fitzsimmons and Sons, \$1,000; legal fees, Lee A. Kelley, \$1,180; repairs to awnings, \$12,157.88; snow removal, \$18,971.09; sprinkler and supervisory services, \$22,273; vermin control, \$5,600; sundry expenditures, \$23,732.27.	
B Expenditures comprised: flags, \$33,160.16; heating, \$858,238.26; electric bulbs, \$50,141.15; uniforms and caps, \$6,448.90; supplies for: char service, \$145,167.79; Parliamentary Restaurant, \$3,229.19; Rideau Hall, \$10,946.31; sundries, \$42,900.29.	
C Expenditures of \$5,000 or over follow. (It should be noted that alterations of a structural nature, and improvements, are charged to Vote 351).	
Archives	\$ 13,268 25
255 Argyle	14,967 50
Contract for partitions, lighting, etc.: J. E. Copeland Co., Limited, \$37,000; payments, \$11,880.	
Booth	25,182 00
Contract for alterations and improvements: Geo. C. Graves Construction Co., Limited, \$24,832; payment in full.	
Booth Street Laboratories	18,684 61
Canadian Bank Note	68,347 12
Contract (1950-51) for alterations, cost plus fixed fee, \$5,000 on \$50,000, plus 8 per cent on expenditure over \$50,000: Doran Construction Co., Limited, \$121,497.08; payments, including final payment, \$66,574.11.	
Central Experimental Farm	140,008 85
Contracts: (a) (1950-51) for lighting new Grounds: Stanley G. Brookes, Limited, \$8,750; final payment, \$3,800; (b) for alterations for fire protection in the Science Service Building: Edgar Dagenais, \$7,333; payment in full; (c) (1950-51) for construction of P.W.D. Workshop: J. E. Copeland Co., Limited, \$48,891; final payment, \$1,000; (d) for alterations to Neatby House: P. G. Kenny, \$18,334; payment in full.	
Central Heating Plant	5,754 78
Confederation	7,081 67
Connaught	44,323 14
Contracts: (a) (1950-51) for electric switchboard renewals: Bedard Girard, Limited, \$8,905; final payment, \$1,705; (b) (1950-51) for repairs to roof: J. R. Douglas, Limited, \$7,237; final payment, \$500; (c) for supply and installation of new fluorescent lighting: J. C. Robinson & Sons, Limited, \$22,306.22; payment in full.	
Copacabana Club	16,128 29
Contract for alterations and improvements to lighting system: Stanley G. Brookes, Limited, \$9,965; payment in full.	
Daly and Annex	7,713 45
Dominion Observatory	7,393 35
Elgin	5,436 26
Geodetic	7,412 30
Harris-Campbell	5,847 00
Hunter	16,068 54
Jackson	57,182 39
Contracts: (a) for alterations to windows: J. E. Copeland Co., Limited, \$15,085; payment in full; (b) for improved lighting: Goldstein Bros., \$23,353.85; payment in full.	
John and Sussex Streets	10,625 00
200 Kent Street	5,958 37
Laurentian	7,750 30
Contract for alterations (X-Ray Laboratory and new electrical service): A. Lanctot Construction Company, \$9,453; payments, \$7,231.55.	
Laurier House and Garage	12,998 91
132 Lyon Street	5,686 00
186 Middle Street	5,593 25
Monument National	6,915 00
Mortimer	27,786 72
Contract for interior alterations: A. Lanctot Construction Company, \$27,037.72; payment in full.	
Motor	9,749 00
National Defence—Building A	14,520 42
National Defence—Buildings A and B	9,157 50
Contract for alterations: P. G. Kenny Construction, \$10,510; payments, \$9,157.50.	
National Defence—Building B	11,066 56
National Defence—Building C	29,472 97
Contract (1950-51) for alterations, etc., cost plus fixed fee amounting to \$1,825.77: A Amyot & Fils, \$40,688.07; payments, including final payment, \$8,432.56.	
National Research Council	10,068 24
Norlite	10,612 00

Ottawa Car and Aircraft	4,517 09
Contract (1950-51) for alterations: J. E. Copeland Co., Limited, \$117,547.90; final payment, \$1,000.	
Parliament	79,208 41
Contracts: (a) for repairs and alterations to the plumbing, heating and ventilating systems: Wilfrid D. St. Cyr, \$42,558.98; payment in full; (b) for supply and installation of new lighting in corridors: Fred A. Wilson Contracting Co., Limited, \$11,009; payment in full.	
Post Office (new)	7,710 15
Printing Bureau	5,455 70
340 Queen Street	18,502 07
Contract for extra wood column and beam supports for second floor, etc.: A. Lanctot Construction Company, \$7,443; payment in full.	
Rideau Hall	23,246 16
Rideau Military Hospital	7,294 64
Rockcliffe, former R.C.A.F. Station	13,139 38
Royal Canadian Mint	6,433 23
246 Sparks Street	5,518 00
Supreme Court (old)	15,315 56
Contract for alterations to heating system: L. Gendron & Fils, \$15,211.50; payment in full.	
Temporary No. 1	40,279 95
Contract for renovations, alterations, etc., cost plus fixed fee, \$880 on \$22,000, plus 4 per cent on expenditure over \$22,000: A. Lanctot Construction Company, \$36,309.02; payment in full.	
Temporary No. 2	75,682 80
Contract for dismantling and constructing partitions, and redecorating entire building, etc., cost plus fixed fee, \$1,300 on \$35,000, plus 3-705 per cent on expenditure over \$35,000: Taggart Construction, Limited, \$66,364.92; payment in full.	
Temporary No. 3	7,275 32
Temporary No. 6	13,417 10
Contract for alterations, etc.: Edgar Dagenais, \$12,333; payments, \$7,087.50.	
Temporary No. 8	66,749 93
Contracts: (a) (1950-51) for alterations, cost plus fixed fee, \$1,650 on \$33,000, plus 5 per cent on expenditure over \$33,000: J. E. Copeland Co., Limited, \$37,831.75; payments, including final payment, \$5,053.41; (b) removing existing partitions and constructing new ones: A. Lanctot Construction Company, \$7,207; payment in full.	
Temporary No. 9	7,757 50
Vimy	21,568 71
Contract for new lighting on third floor: Universal Electric, \$8,900; payment in full.	
West Block	10,972 55
Woods	20,589 66
Contract for acoustical ceilings: A. Lanctot Construction Company, \$5,685; payment in full.	

Repairs and improvements were carried out by local tender to the Norlite Building at a cost of \$7,015 and to the R.C.A.F. Station, Rockcliffe, at a cost of \$9,675.

D Rentals for space occupied by the Government Service at Ottawa for the fiscal year, or during the periods shown, are listed below. The comparable figure for the fiscal year 1950-51 was \$1,043,088.24.

Landlord	Building	Space occupied sq. ft.	Expenditures
Thomas Franklin Ahearn.....	Old Bell Telephone.....	13,143	15,000 00
Bank of Canada.....	Bank Note.....	34,167	23,716 67
Bank of Canada.....	Canadian Bank Note.....	100,000	50,000 00
Bank of Canada.....	Free Press.....	12,667	7,000 00
Estate Wesley R. Barnard.....	187 Slater Street.....	8,100	4,000 00
Henry Birks & Sons, Limited.....	Birks	21,225	19,593 80
R. L. & R. Blackburn, Limited.....	Blackburn	69,656	140,680 91
R. L. & R. Blackburn, Limited.....	Motor and Annex.....	50,435	84,876 16
R. L. & R. Blackburn, Limited.....	66 Queen Street.....	9,796	13,100 00
Estate C. Jackson Booth.....	Transportation (Apr.-Nov.).....	12,521	19,415 43
Estate C. Jackson Booth.....	Transportation (Dec.-Mar.).....	5,132	3,421 32
Estate C. Jackson Booth.....	Booth	16,495	38,282 14
Estate J. C. Brennan.....	Trafalgar	16,918	24,600 00
Builders Sales, Limited.....	McDougall	11,140	8,400 00
Copacabana, Limited.....	Copacabana Club.....	17,124	19,800 00
J. E. Copeland.....	Copeland	51,940	113,734 00
Arthur A. Crawley & Company (Sub-let).....	Blackburn	2,100	4,500 00
Arthur A. Crawley & Company.....	Earlscourt (Jan.-Mar.).....	14,000	3,300 00
J. W. D'Amour.....	Robinson	32,941	29,016 68

Landlord	Building	Space occupied sq. ft.	Expenditures
Devlin Realty, Limited.....	Carleton Chambers (Mar. 21- Apr. 21).....	4,368	575 00
Earlscourt Realty.....	Earlscourt (Apr.-Dec.).....	14,000	6,433 33
Famous Players Canadian Corporation, Limited.....	Capitol Theatre.....	5,000	7,833 33
John M. Garland Son & Co., Limited.....	Garland.....	6,500	5,702 49
E. M. Glatt.....	294-298 Sparks Street.....	20,000	10,000 00
Joseph Grant.....	Grant.....	27,000	15,000 00
Joseph Grant.....	186 Middle Street.....	10,608	4,500 00
Grey Nuns of the Cross.....	Grey Nuns of the Cross.....	49,115	20,000 00
Estate Mrs. Dorothy F. Hardy.....	Old Willis Business College (Mar. 1, 1951-Mar. 31, 1952).....	7,263	6,172 61
Holt Renfrew Co., Limited.....	Bryson.....	9,210	13,815 00
S. S. Kresge Co., Limited.....	95 Rideau Street.....	3,996	4,900 04
S. S. Kresge Co., Limited.....	113 Rideau Street.....	14,400	14,400 00
Estate Patrick Labelle.....	Labelle.....	72,372	43,310 00
W. T. Lamb.....	321 Queen Street.....	5,217	4,800 00
T. Landry, Limited.....	Landry.....	6,000	3,600 00
J. Emile Lauzon.....	60 Rideau Street.....	10,832	7,200 00
L. Lief.....	989 Somerset Street West.....	16,000	9,600 00
Lowe-Martin Co., Limited.....	Lowe-Martin.....	14,107	9,000 00
Lumor Interests, Limited.....	Bank Street Chambers.....	5,000	7,500 00
Duncan K. MacTavish, Limited.....	Sovereign.....	16,436	16,000 00
Marquis Rideau Co., Limited.....	88-98 Rideau St. (June 15-Mar. 31) Imperial Garage.....	9,500 15,600	5,541 64 11,700 00
McFarlane Properties.....	246 Sparks Street.....	8,000	5,875 00
Phyllis M. Merrill & Helen M. Dadson....	Arcade.....	24,000	17,500 00
Metropolitan Stores, Limited.....	Carleton Chambers (May 21- Mar. 21).....	4,368	6,325 00
Henry Morgan & Co., Limited.....	Dominion Loose Leaf.....	38,400	19,580 00
Norlite Realty Co., Limited.....	Norlite.....	42,516	49,452 00
Norlite Realty Co., Limited.....	Orme.....	16,520	13,860 00
Estate D. J. O'Connor.....	Steele.....	17,829	14,000 00
Ottawa Car & Aircraft, Limited.....	Albert, Kent and Slater Streets....	191,075	62,374 40
Ottawa Paint Works, Limited.....	Castle.....	34,000	8,839 92
Ottawa Plumbing and Heating, Limited....	953 Somerset St. West.....	3,104	4,526 66
Ottawa Terminals Railway Company.....	Union Station.....	29,014	35,609 00
Parker Pen Co., Limited.....	Plaza.....	9,923	16,474 50
R. C. Episcopal Corporation of Ottawa....	Monument National.....	21,533	20,000 00
Royal Bank of Canada.....	Royal Bank Chambers.....	17,283	15,114 40
Charles Russell & A. J. Massel.....	47 Clarence Street.....	17,500	7,000 00
St. Patrick's Home.....	St. Patrick's Home.....	6,304	5,391 00
H. Shenkman.....	479-489 Bank Street.....	28,716	26,616 63
E. S. Sherwood.....	49 Metcalfe Street.....	2,350	3,300 00
Slater & Sherwood.....	193 Sparks Street.....	4,305	4,946 49
Sovereign Realty Co., Limited.....	219 Queen Street.....	5,150	11,044 73
Sperry Gyroscope Company of Canada, Ltd.	45 Spencer Street.....	22,000	18,000 00
Therien Co., Limited.....	Therien.....	31,500	12,312 50
Kathleen A. Van Duyse.....	340 Queen Street.....	15,200	16,000 00
Vimy Realty Co., Limited.....	Vimy and Annex.....	26,500	18,000 00
Rentals, 28, each under \$3,000 per annum.....			43,513 90
Total rentals			\$1,305,676 71

F. Included the purchase of fire protection equipment, \$3,641.55; 3 trucks, \$7,083.07; 16 electric time recorders, \$5,848; 2 saws, \$2,821.65; 1 shaping machine, etc., \$3,968.90; 1 station wagon, \$1,998.

F. For the following buildings, the expenditure for electric current in each case exceeded \$5,000: Blackburn, \$5,098.29; Canadian, \$13,943.20; Canadian Bank Note, \$5,628.97; Central Heating Plant, \$5,329.24; Confederation, \$10,974.89; Connaught, \$10,191.69; Daly, \$12,659.60; Dominion Bureau of Statistics, \$8,691.89; Drill Hall and Ordnance Depot, \$6,011.76; East Block, \$7,451.45; Fuel and Ore Testing Laboratory, \$40,157.97; Hunter, \$15,201.69; Jackson, \$16,914.53; Justice, \$8,843.28; Langevin, \$7,041.93; National Defence—Building A, \$13,014.90, Building B, \$12,246.93, Building C, \$15,678.40; National Research Council, \$33,129.36; Ottawa Car and Aircraft, \$10,480.19; Parliament, \$29,426.18; Postal Station B, \$5,093.04; Postal Terminal, \$26,411.67;

Printing Bureau, \$15,872.40; Rockcliffe, former R.C.A.F. Station, \$16,293.25; Science Service, \$6,242.29; Supreme Court (new), \$9,390.06; Temporary No. 1, \$5,272.01; Temporary No. 2, \$7,945.77; Temporary No. 3, \$6,870.20; Temporary No. 4, \$6,068.02; Temporary No. 5, \$6,837.46; Temporary No. 6, \$7,974.84; Temporary No. 8, \$16,694.60; Victoria Memorial Museum, \$9,865.89; West Block, \$7,565.02.

For the following buildings, the expenditure for water and water rates in each case exceeded \$5,000: Confederation, \$5,439.66; Dominion Bureau of Statistics, \$6,785.33; East Block, \$5,839.71; Fuel and Ore Testing Laboratory, \$8,777.85; National Defence, Building B, \$5,166.54; National Research Council Annex, \$17,273.69; National Research Council (Montreal Road), \$18,974.02; Printing Bureau, \$6,656.72; Royal Canadian Mint, \$5,078.45; Temporary No. 8, \$7,635.29; Wellington Street expropriated properties, \$14,970.96; West Block, \$5,388.43.

G Included gratuities to families of deceased employees, \$4,138.02.

The cost for the fiscal year 1950-51 of rent, car service, lighting, etc., in connection with premises occupied by the Department of Insurance, was estimated to be \$17,746.80 and was assessed in the current year against insurance companies transacting business in Canada. The sum was credited in the revenues of that Department (see section "I" of this Report).

Revenues arising from rentals for the fiscal year, or during the period shown, are listed below:

<u>Lessee</u>	<u>Building</u>	<u>Amount</u>
Canadian Arsenals, Limited.....	Temporary No. 4.....	9,893 02
Canadian Farm Loan Board.....	Supreme Court (old).....	5,164 00
Central Mortgage & Housing Corporation.....	Temporary No. 4.....	43,100 00
Commodity Prices Stabilization Corporation.....	490 Sussex Street.....	3,225 00
Crown Assets Disposal Corporation.....	Temporary No. 4.....	11,519 16
Eldorado Mining & Refining (1944), Limited..	Temporary No. 3.....	3,481 41
Lord Elgin Hotel Co., Ltd.....	Lord Elgin Hotel site.....	5,000 00
O'Keefe's Brewery (Ottawa), Limited.....	451 Wellington Street.....	27,500 00
Province of Ontario, Deputy Rentals		
Administrator	Elgin (Nov.-Mar.).....	2,052 19
United Kingdom Government.....	Truro (Apr.).....	416 00
Rentals, 193, each at a rate of less than \$3,000 per annum.....		55,039 55
		<u>\$ 166,390 33</u>

Votes 338 and 745 Maintenance and Operation of Public Buildings and Grounds, other than at Ottawa, including repairs and upkeep, rents, furnishings, heating, etc., and to authorize commitments against future years in the amount of \$800,000

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1) 5,217,541 00	5,227,541 00	5,205,089 61
Allowances	(2) 2,100 00	2,100 00	1,500 00
A Professional and Special Services	(4) 131,065 00	396,065 00	386,242 83
Travelling and Removal Expenses	(5) 60,000 00	50,990 00	44,990 09
Freight, Express and Cartage	(6) 9,500 00	39,000 00	37,487 94
Moving Government Departments and Services..	(6)	79,000 00	74,372 35
Postage	(7) 10,000 00	12,610 00	12,600 62
Telephones and Telegrams	(8) 15,000 00	19,000 00	18,444 26
Furniture and Furnishings for Government			
Departments	(11) 600,000 00	764,000 00	701,804 08
Office Stationery and Supplies	(11) 15,000 00	15,000 00	8,398 18
B Materials and Supplies	(12) 1,467,572 00	1,467,572 00	1,444,796 65
C Repairs and Upkeep of Buildings, including			
Materials required therefor	(14) 3,042,952 00	2,507,852 00	2,502,270 24
D Rents	(15) 4,110,000 00	3,707,000 00	3,620,575 90
E Acquisition of Equipment	(16) 30,000 00	70,000 00	69,267 16
Repairs and Upkeep of Equipment	(17) 4,000 00	16,000 00	14,088 88
Light, Power, Water and Other Municipal			
Charges	(19) 1,110,800 00	1,450,800 00	1,438,466 24
F Unemployment Insurance Contributions and			
Other Personal Benefits	(21) 5,850 00	6,850 00	4,217 90
Sundries	(22) 9,635 00	9,635 00	6,996 34
	<u>\$ 15,841,015 00</u>	<u>\$ 15,841,015 00</u>	<u>\$ 15,591,609 27</u>

A Contracts (in all cases payment in full was made in the current year): (a) for elevator maintenance, Otis Elevator Co., Limited, \$87,403.95; Toronto Terminals Railway Company, \$6,026.54 (Postal Terminal A); Turnbull Elevator Co., Limited, \$18,230.50; (b) for window cleaning, Beaver Master Services, \$7,929.98

(Montreal, sundry buildings); Industrial Window Cleaners, Limited, \$10,349.78 (Toronto, sundry buildings); (c) for general maintenance, Building Maintenance Engineers (Registered), \$11,400 (Toronto, Wilson Building); Chafie and Mackenzie, \$15,205.51, including a management fee of \$5,794.16 (Toronto, Prudential House); the National Harbours Board, \$50,000 (Halifax, Ocean Terminal). Snow removal by local tender at Blackpool, Que., cost \$7,650 (Customs and Immigration Building, \$4,750; Examining Warehouse, \$2,900), and window cleaning at various places, \$20,303.49.

Other charges were for: appraisal of property—W. H. Bosley & Company, Toronto, \$2,808.93, Montreal Trust Company, \$1,879.25, the Rankin Company, Limited, Montreal, \$1,189.09; survey work, Marcel Ste. Marie, Hull, Que., \$1,083.95; legal fees—Lee A. Kelley, Ottawa, \$4,380.61, J. W. Pickup, Toronto, \$1,168.19, J. A. Prud'homme, Montreal, \$2,440.93, Hon. W. T. Straith, Victoria, \$614.05; services of Canadian Corps of Commissioners, \$9,570.03; removal of ashes, garbage, etc., \$16,887.77; sundries, \$109,720.28.

B Expenditures comprised: heating, \$1,027,723.63; caretakers' supplies, \$261,647.01; electric bulbs, \$86,003.13; flags, \$16,498.67; uniforms and caps, \$10,838.56; sundries, \$42,085.65.

C Expenditures of \$5,000 or over follow. (It should be noted that alterations of a structural nature, and improvements, are charged to Vote 351).

Newfoundland.—St. John's—Buckmaster's Field, Buildings No. 28 and No. 29, \$8,854.36, Customs Building, \$20,937.11, Kenna's Hill Buildings, \$23,738.94, Marshall Building, \$8,455.27, Naval Dockyard, \$13,294.70.

Nova Scotia.—Digby Public Building, \$6,638.42; Glace Bay Public Building, \$33,617.69, including \$32,036.57 as payment in full to J. W. Stephens, Limited, on a contract for alterations, etc.

Halifax.—Industrial Building, \$7,148.59; Knights of Columbus Hostel, \$3,278.73, including \$500 as final payment to Standard Construction Co., Limited, on a contract (1950-51) of \$12,127 for alterations; Navy League Building, \$21,127.38, including \$14,447 as payment in full to Standard Construction Co., Limited, on a contract for improvements; Post Office (new), \$16,909.03, including final payment of \$300 to Foundation Maritime, Limited, on a contract (1950-51) of \$13,250 for alterations, and final payment of \$300 to Standard Construction Co., Limited, on a contract (1950-51) of \$9,529 for alterations; Post Office (old), \$18,807.18, including \$8,040.95 as final payment to Arthur and Conn, Limited, on a contract (1950-51) of \$11,015 for electrical improvements; Westmount Drill Hall, \$50,821.23, including \$50,768.95 as payment in full to Fundy Construction Co., Limited, for repairs, etc.

Lunenburg Marine Hospital, \$12,529.47; Nappan Experimental Farm, \$5,861.88; Parrsboro Public Building, \$8,452.68, including \$7,879.32 as payment to Rodney Contractors, Limited, on a contract of \$13,018.39 for alterations and improvements; Sydney—Marine Hospital, \$6,116.51, Old Naval Administration Building, \$6,559.50.

Prince Edward Island.—Charlottetown Experimental Farm, \$7,761.16.

New Brunswick.—Fredericton Experimental Farm, \$7,996.05; Newcastle Public Building, \$27,598.50, including \$27,505 as payment in full to Max E. Forrest on a contract for repairs and painting.

Quebec.—Hull, expropriated properties, \$8,910.92; Lennoxville Experimental Farm, \$6,241.79.

Montreal—Crown Assets Disposal Corporation Building, \$7,696.29; Examining Warehouse (new), \$18,680.45; Examining Warehouse (old), \$6,542.71; International Aviation Building, \$20,242.65; Postal Station "B", \$9,275.47; Postal Station Notre Dame de Grace, \$5,626.44; Postal Station Place d'Armes, \$9,375.51.

Phillipsburg Customs and Immigration Building, \$6,832.65.

Quebec—Immigration Building, \$24,553.17; New Temporary Office Building, \$7,082.28; Postal Station St. Roch, \$16,600.60, including \$14,203.78 as payment to Adrien Hebert on a contract of \$20,389.32 for alterations; Postal Terminal, \$8,328.17; Post Office (uptown), \$9,741.74; Savard Park Quarantine Station, \$10,545.21.

Ste. Anne de la Pocatiere Experimental Farm, \$5,751.53; Ste. Thecle Post Office, \$5,150; Shawinigan Falls Public Building, \$9,520.32; Sorel Public Building, \$5,244.04; Trois Rivières Public Building, \$8,266.57; Valleyfield Public Building, \$5,597.61.

Ontario.—Cardinal Public Building, \$5,795.50; Dryden Public Building, \$7,994.20; Fort William Customs Building, \$15,042.04, including \$9,577.62 as payment in full to Peterson Electric Co., Limited, on a contract for supply and installation of new fluorescent lighting system; Hamilton—Postal Station "C", \$5,658.85, Public Building, \$8,584.06; Harrow Experimental Farm, \$8,498.34; Kapuskasing Experimental Farm, \$12,300; London—Garvey Building, \$6,996.82, Public Building, \$14,321.70; North Bay Public Building, \$5,313.60; Preston Public Building, \$6,117.22; Sudbury, Empire Building, \$6,382.56.

Toronto—City Delivery Building, \$9,380.70; Dominion Public Building, \$17,743.15; Johnston Building, \$6,252.83; Postal Station "A", \$6,504.93; Prudential House, \$21,220.85.

Windsor Public Building, \$8,164.26.

Manitoba.—Brandon—Experimental Farm, \$5,028.23, Public Building (new), \$5,121.65; Minnedosa Public Building, \$5,973.11; Morden Experimental Farm, \$6,964.76; Trancona Public Building, \$5,548.17.

Winnipeg—Cadomin Building, \$7,275.75; Dominion Public Building, \$19,530.87; Examining Warehouse, \$5,787.44; Immigration Building, \$8,018.93; Midtown Building, \$15,097.59; Postal Station "B", \$6,530.50; Post Office (main), \$16,559.98.

Saskatchewan.—Arcola Public Building, \$5,010.49; Eston Post Office, \$5,946.62; Indian Head—Experimental Farm, \$10,732.84, Forest Nursery Station, \$6,130.10; Langenburg Post Office, \$5,464.05; Maple Creek Public Building, \$5,521.90; Melfort Experimental Farm, \$5,155.48; Prince Albert Public Building, \$5,529.76; Saskatoon—Birks Building, \$7,772.64, Post Office (new), \$7,445.55; Scott Experimental Farm, \$9,280.15; Swift Current Experimental Farm, \$17,154.05.

Alberta.—Calgary—Customs Building, \$9,339.05, Garbutt Building, \$7,380.70, Michael Building, \$16,928.70, Post Office, \$14,697.15, Traders' Building, \$9,799.86; Edmonton—New Market Building, \$9,107.96, Postal

Station "A", \$7,929.38, Post Office, \$15,506.52, including \$9,945 as payment in full to C.H. Whitham, Limited, on a contract for alterations and new flooring; Fort Vermilion Experimental Farm, \$5,078.66; Lacombe Experimental Farm, \$9,801.37; Lethbridge—Experimental Farm, \$20,550.72, Public Building, \$10,631.60; Medicine Hat Public Building, \$8,074.29.

British Columbia—Chilliwack Public Building, \$7,302.13, including \$6,406 as payment in full to Robert Alexander Adair on a contract for alterations; Kimberley Public Building, \$5,477.50; Salmon Arm Public Building, \$5,912.43; Summerland Experimental Farm, \$6,931.79.

Vancouver—Alvin Estates Building, \$5,017.26; Begg Building, \$25,137.76, including \$14,950 as payment in full to A. L. Hullah & Co., Limited, on a contract for alterations; Examining Warehouse, \$6,119.35; Federal Building, \$43,482.08, including \$7,500.81 as final payment to Allan & Viner Construction Co., Limited, on a contract (1950-51) of \$23,850 for alterations, and \$20,325 as payment in full to Halse-Martin Construction Co., Limited, on a contract for alterations; I.O.O.F. Hall, \$7,665.65; Postal Station "O", \$19,189.52, including \$16,930 as payment in full to Geo. D. McLean & Associates, Limited, for alterations; Veterans Office Building, \$8,666.34, including \$7,566.52 as payment in full to Seaboard Advertising Co., Limited, on a contract for interior painting and repairs.

Victoria—Astrophysical Observatory, \$9,811.27, Belmont Building, \$7,759.25, Post Office (old), \$5,135.61; William Head Quarantine Station, \$12,847.76.

D Rentals for space occupied by the Government Service outside of Ottawa for the fiscal year, or during the periods shown, are listed below.

Location and Landlord	Space occupied sq. ft.	Expenditures
London, England		
Canada House		
Commissioner of Crown Lands (ground rent)		5,790 86
Sackville House		
Scottish General Insurance Co., Limited	4,330	5,800 00
Sun Life Building		
Sun Life Assurance Company of Canada	6,514	46,519 54
An amount of \$10,233.08 paid to the City of Westminster for taxes was charged to the allotment for Light, Power, Water and Other Municipal Charges.		
<i>Newfoundland</i>		
Clarenville		
Alexander Duffitt (May-Mar.)	1,850	3,300 00
St. John's		
Brookfield Ice Cream, Limited	3,080	4,200 00
Columbus Hall Company, Limited	8,640	7,200 00
John R. O'Dea	10,214	17,000 00
Estate of the late Olive Stott	10,000	8,449 80
Weston Estate, Limited (Apr.-May)	7,700	1,600 00
<i>Nova Scotia</i>		
Amherst		
Atlantic Industries, Limited (Feb.-July)	17,317	4,860 00
Enamel & Heating Products, Limited (Aug.-Mar.)	17,317	7,720 00
Halifax		
Maritime Broadcasting Company	3,600	2,860 00
John Simon	5,664	5,534 00
Kentville		
M. A. Condon	3,836	3,876 00
North Sydney		
Canadian National Railways	3,441	5,161 50
Sydney		
Joseph G. Azar	12,975	20,448 72
<i>New Brunswick</i>		
Campbellton		
Mrs. Rose Rosenhek	3,255	5,696 28
Moncton		
General Motors Products of Canada, Limited	3,720	3,999 96
Jacob Mark (Apr. 1-25)	3,000	250 00
Northern Electric Company, Limited (Nov.-Mar.)	7,014	3,000 00
Saint John		
W. H. Campbell (Apr.-Jan.)	7,000	7,000 00
Lawson Motors, Limited	14,920	14,750 00
Warehouse and Transport, Limited (Apr.-Nov.)	4,704	2,823 92
Willett Fruit Co., Limited (Apr.-Oct.)	4,000	2,100 00

<u>Location and Landlord</u>	<u>Space occupied sq. ft.</u>	<u>Expenditures</u>
<i>Prince Edward Island</i>		
Charlottetown		
Estate of Fred J. Chappell	2,500	3,000 00
Alex. W. Matheson, Trustee for W. L. Jordan	3,000	4,500 00
Government of the Province of Prince Edward Island	14,000	6,350 00
<i>Quebec</i>		
Arvida		
Aluminum Company of Canada, Limited	4,402	5,424 00
Drummondville		
E. G. Malouin	4,800	3,826 46
Hull		
Oliva Cote (Oct.-Mar.)	8,110	4,500 00
Lido Club, Limited	13,000	4,200 00
Hector Monette (Apr.-Nov.)	7,147	2,600 00
National Breweries, Limited (Dec.-Mar.)	7,147	1,300 00
Joliette		
Armand Malo	3,500	6,000 00
Magog		
John M. Cunningham	4,080	3,660 00
Montreal		
Harry Alpern	38,812	48,515 00
Amherst Building Corporation	4,175	15,000 00
Edward Barkoff	16,097	19,000 00
Mrs. Ida Bloomberg	20,700	20,000 00
Canadian Arena Company	12,679	7,937 34
Canadian National Railways	142,440	107,106 57
Central Investment Corporation (Mar.-July)	1,650	1,541 65
Clerfield Realties, Limited (Apr.-Aug.)	2,888	1,606 71
Marie Marthe Corbeil	4,650	3,900 00
Mrs. Lydia M. De Jaeger (Apr.-Feb.)	1,730	4,583 26
Empire Life Insurance Co.	17,200	6,300 00
H. E. W. Farr (June-Mar.)	16,875	8,343 72
Estate of J. O. Gravel (Apr.)	1,676	250 00
Labellé Building, Limited	9,178	29,943 60
Logan Realties, Limited (Apr.-May)	11,500	1,437 50
L. G. Ogilvie	3,040	6,840 00
Park Holdings, Limited (Nov. 15, 1950-Apr. 14, 1952)	5,900	15,440 00
Pascal Realties, Limited	47,766	85,978 80
Prudential Insurance Co. of America	700	4,843 00
Sternthal Realty Company	13,630	25,485 00
Quebec		
Ulderic Boivin	1,930	3,600 00
L'Asile du Bon Pasteur de Quebec		12,000 00
Maurice Pollack Realty Co., Ltd.	32,883	65,766 03
City of Quebec (Apr.-Aug.)	7,000	3,333 30
Rimouski		
Lower St. Lawrence Power Company	4,700	5,875 00
Riviere du Loup		
Najyb Kirallah	2,022	3,437 40
St. Jerome		
Armand Parent (Apr.-Aug.)	3,297	2,747 45
Sherbrooke		
Blanche Belanger	14,386	21,102 50
Everett Nicol	1,835	3,307 00
<i>Ontario</i>		
Belleville		
J. W. and F. H. Deacon	12,200	18,300 00
Trudeau Motors, Limited	3,224	4,200 00
Chatham		
Yetta Tyshler	2,469	4,200 00

Location and Landlord	Space occupied sq. ft.	Expenditures
<i>Ontario—Continued</i>		
Chippawa		
J. S. Kaumeyer	2,200	3,744 00
Eastview		
Ralph Viau (Nov.-Mar.)	3,200	1,625 00
Fort Erie		
Mrs. Augusta Campagna	6,224	7,000 00
Fort William		
Frank Wong and Charles Wong	4,600	3,000 00
Hamilton		
Leo Barnett & Company	21,054	42,108 00
Canada Shoe Company, Limited	11,550	14,150 00
Canadian National Railways	4,380	5,914 67
John Otto Crane & Elizabeth Kranyak	1,080	3,000 00
Lister Estate	13,797	24,732 26
C. R. McKirdy and J. M. Lounsbury	4,500	4,925 00
Sun Life Assurance Company of Canada	1,845	4,139 99
Huntsville		
Municipality of the Town of Huntsville	6,869	3,919 45
Islington		
G. Silverton and W. Marshall	4,893	7,262 50
Kingston		
Chown, Limited	13,000	21,250 00
Empire Life Insurance Company	3,704	6,333 35
Kitchener		
W. H. & Albert E. Dunker	15,712	20,295 00
Dunker Construction, Limited (Apr.-Dec.)	12,000	5,125 00
Leaside		
Mrs. E. T. Perrem	2,817	3,675 00
London		
Canadian National Railways	4,489	3,600 00
General Products Manufacturing Corporation, Limited	1,468	3,000 00
Westmount Realities Company (Apr.-June)	49,306	20,949 36
Niagara-on-the-Lake		
J. S. Kaumeyer (Feb.-Mar.)	2,800	650 00
North Bay		
Kennedy Agencies, Limited	2,800	4,095 00
The City of North Bay		4,200 00
Peterborough		
Hayward-Reilly Construction Co.	3,500	6,300 00
St. Catharines		
Lincoln Properties, Limited	17,099	22,993 20
Sault Ste. Marie		
Haft's, Limited (Apr.-Dec.)	6,200	4,050 00
Navy League of Canada (Ontario Division)	9,244	4,500 00
Schumacher		
R. Bernardi (Sept.-Mar.)	1,575	1,350 00
Sudbury		
Estate of Leo Mascioli (June-Mar.)	13,200	25,000 00
Alexander Prete	10,450	3,600 00
Estate of Aaron Silverman	1,595	3,240 00
Toronto		
Hyman Atlin & Jacob Zelsman	13,930	12,870 00
Balfour Building Company	10,600	17,999 94
Archie B. Bennett	3,010	6,772 50
Canadian Pacific Railway Company		9,013 70
Church-Ellis, Limited	21,064	53,400 00
Mary Ann Coles and Sadie Sherman	5,634	7,500 00
Davis Building, Limited (July-Mar.)	8,760	9,186 00
William Finsten and Janet Rhea Finsten (Oct.-Mar.)	4,000	3,999 96
Marguerite A. Fitzsimmons	60,825	67,375 80
Marvin B. Gelber	2,100	5,400 00
The Huron & Erie Mortgage Corporation	2,161	4,320 00

<u>Location and Landlord</u>	<u>Space occupied sq. ft.</u>	<u>Expenditures</u>
<i>Ontario—Concluded</i>		
<i>Toronto—Concluded</i>		
John Jacobson and George Lipson	3,300	6,930 00
Liberty Storage, Limited (Aug.-Mar.)	24,480	19,465 59
Samuel Lunenfeld	10,808	19,071 50
Norwich Union Life Insurance Society (Oct.-Mar.)	3,800	5,319 97
Ontario Hospital Association	18,000	45,151 24
Gabriel Perl and Meyer Pearl	5,758	5,600 00
Sheila J. & Ira J. Pollock	19,132	6,824 15
Principal Investments, Limited	53,933	59,326 30
Professional Offices, Limited	1,687	4,365 87
Prudential Assurance Co., Limited, of London, England	111,782	33,715 00
Reliance Shoe Company, Limited	8,373	14,652 75
Shell Oil Company of Canada, Limited (Apr.)	1,647	343 12
Silverton Construction Company, Limited (June-Sept.)	4,000	2,666 66
Lionel C. Tobias	14,100	10,575 00
Toronto Terminals Railway Company	96,723	57,131 86
Chas. Truster (July-Mar.)	4,400	4,500 00
Dr. J. H. Wood	11,531	10,260 00
<i>Willowdale</i>		
Millard Brown	4,068	4,020 00
<i>Windsor</i>		
Cherniak & Company, Limited	6,100	5,100 00
Star Publishing Co. of Windsor, Limited	1,488	4,035 00
<i>Manitoba</i>		
<i>Brandon</i>		
Hughes & Company, Limited	12,840	3,575 00
A. E. McKenzie Co., Limited	1,400	3,060 00
<i>Flin Flon</i>		
Campbell & Ostry (Apr.-June)	1,926	900 00
<i>Winnipeg</i>		
George E. Baldry	12,840	17,010 00
Ann Jane Berryhill (Aug.-Apr.)	2,028	3,150 00
Leon A. Brown, Limited	1,950	3,900 00
Canada Permanent Mortgage Corporation	3,269	6,538 00
Canadian Pacific Railway Company	25,500	27,170 00
Graham Investments, Limited	30,488	50,700 00
Guardian Realty, Limited	3,047	5,000 04
F. J. Hadaller, Melville G. Hardy and Frank Staff	4,910	6,137 52
Michael Kostik and Anthony Tutkaluk (May-July)	2,028	1,050 00
Lishwol, Limited	5,228	7,423 00
Government of the Province of Manitoba	2,376	3,375 00
Joseph Margulius	3,363	6,043 75
Northern Canadian Agencies, Limited	1,803	3,454 00
Oldgard Realities, Limited (Mar.)	10,934	1,822 37
Royal Bank of Canada	5,302	6,043 92
Scientific School of Beauty Culture, Limited	2,950	6,637 44
Service Industries, Limited	12,895	25,696 56
Skyline Investments, Limited	2,400	5,088 50
Traders Building Association, Limited	4,546	6,590 04
United Realty, Limited	30,218	47,096 00
Western Dominion Investment Co., Limited	2,180	3,050 00
Winnipeg Electric Company (Apr.-Feb.)	10,934	20,045 63
Winnipeg Investments, Limited (Apr.-Aug.)	48,787	15,392 50
<i>Saskatchewan</i>		
<i>Regina</i>		
Canadian Pacific Railway Company	26,000	29,581 80
Marvin & Bertrand Gerstein (June-Mar.)	18,935	34,556 58
Kitchener Hotel, Limited	1,620	5,906 25
McCallum-Hill Building, Limited	7,859	21,755 00
Mid-West Realty Co., Limited	8,325	5,940 00

<u>Location and Landlord</u>	<u>Space occupied sq. ft.</u>	<u>Expenditures</u>
<i>Saskatchewan—Concluded</i>		
Regina— <i>Concluded</i>		
New Regina Trading Company, Limited (Apr.-May)	18,935	6,479 34
Saskatchewan Motor Co., Limited	14,800	10,000 00
Saskatchewan Municipal Hail Insurance Association (Aug.-Mar.)	2,356	2,000 00
David Silverman Estate, Limited (Apr.-Oct.)	5,568	4,060 00
The Trust & Loan Company of Canada (Apr.-July)	2,356	1,000 00
Saskatoon		
Henry Birks & Sons, Limited	3,023	5,580 00
Canadian Pacific Railway Company	4,000	4,800 00
Hugo E. and Edward J. Meilicke	3,546	5,396 00
<i>Alberta</i>		
Barrhead		
A. Oulton	2,200	3,600 00
Calgary		
Ajay Investments, Limited	1,700	4,800 00
Burns Foundation, Limited (Aug.-Mar.)	10,763	13,890 64
City of Calgary	2,385	5,017 28
Canadian Pacific Railway Company	6,000	6,250 00
Garbutt Family (Apr. 20-Mar. 31)	9,070	25,720 44
Governor & Company of Adventurers of England Trading into Hudson's Bay (Apr.)	41,286	6,960 00
Frank Holloway	4,050	4,000 00
John Holloway	3,075	4,500 00
Nevil Mercer	6,240	3,900 00
Edmonton		
Estate of the late J. E. Bagley	9,956	12,754 00
Blowey-Henry Co., Limited	17,041	18,856 89
Osius Davis	2,100	5,100 00
City of Edmonton	24,863	23,596 20
James Lingas (Jan.-Mar.)	2,633	681 29
Rose Louise McDougall (Apr.-Dec.)	2,633	2,970 00
The Security Loan and Investment Co., Limited (Apr.)	3,524	615 00
Tower Building, Limited	26,902	59,580 00
Red Deer		
H. J. Snell (Apr.-Sept.)	2,020	1,441 60
Westlock		
Dr. George Whissell	2,200	3,600 00
<i>British Columbia</i>		
Burnaby		
Edward Gudewill and Janey Gudewill (May-Mar.)	5,880	6,347 00
George Arthur Williams (Apr.)	5,880	577 00
Burns Lake		
Oscar L. Anderson and John S. Brown (Dec.-Mar.)	1,764	1,350 00
Chemainus		
J. B. Creighton	2,355	3,532 80
Nanaimo		
Vancouver Island Transportation Co., Limited	2,335	3,152 28
New Westminster		
Belyea and Company, Limited	8,000	9,000 00
Mott Electric Motor Repairs, Limited	5,800	6,000 00
Oliver		
Carl D. Collen	2,100	4,318 80
Port Moody		
L. A. Goodship	1,500	3,300 00
Prince Rupert		
James Teetzel Harvey and Arthur Bruce Brown	2,700	3,840 00
Quesnel		
Georgie A. Donnelly (Apr.-Dec.)	1,800	2,250 00
Steveston		
Michael Procopation	1,584	3,000 00

	Location and Landlord	Space occupied sq. ft.	Expenditures
<i>British Columbia—Concluded</i>			
Trail			
Corporation of the City of Trail		9,620	3,591 66
Vancouver			
Braburn Estates, Limited		11,800	13,200 00
British Pacific Building, Limited		4,078	9,637 94
Consolidated Properties, Limited (Apr.-June)		3,928	1,800 00
Credit Foncier Franco-Canadien		2,512	5,565 00
Thomas Edwards		10,400	10,800 00
Francis J. Fear		2,530	5,820 00
Hugh M. Fraser		14,866	11,580 00
Georgian Estates, Limited (Sept. 1950-Mar. 1952)		2,075	8,075 00
Governor & Company of Adventurers of England Trading into Hudson's Bay		16,700	13,026 00
William Thomas Graham and Mae Wadden		6,000	7,800 00
Granville Estates No. 2, Limited (Apr. 1-Feb. 15)		11,730	19,796 41
Granville Estates No. 3, Limited (Apr.)		3,614	611 50
Johnston Terminals, Limited		5,000	3,000 00
Melrose Building, Limited (July-Mar.)		2,870	4,444 80
Bank of Montreal		1,604	4,200 00
Northwest Sack Company, Limited		3,100	3,890 25
Pemberton Building, Limited		3,614	7,363 00
Frederick Smith		12,000	6,000 00
Stock Exchange Building Corporation, Limited		1,650	3,079 00
Morris Wagner		64,695	10,314 77
Victoria			
B.C. Land & Investment Agency, Limited (July-Mar.)		5,980	2,700 00
Wilfred B. Dillabough and Arthur G. Luney		2,800	3,000 00
Estate of A. C. Gardner		10,124	3,500 00
Christopher Spencer		9,506	13,194 50
Whalley			
Thomas Binnie		4,710	5,467 00
<i>Yukon Territory</i>			
Whitehorse			
Northern Commercial Co., Limited		1,181	3,000 00
<i>General</i>			
Rentals, 1,585, each at a rate of less than \$3,000 per annum			1,154,773 08
Total Rentals			\$3,620,575 90

E Included the purchase of 2 cars, \$3,735; 2 trucks, \$3,587.56; 32 hand trucks, \$3,397.43; 2 snow plows, \$1,565; 2 snow blowers, \$850; 31 floor machines, \$6,663.32; 15 vacuum cleaners, \$2,761.84; 1 lathe, motor and steady rest, \$962.50.

F Included gratuities to families of deceased employees, \$945.51.

Details of expenditures by provinces, etc., follow:

	Salaries and Wages	Rents	Other	Total Expenditures	
				1951-52	1950-51
London, England	532 19	58,110 40	34,539 56	93,182 15	96,591 67
Newfoundland	126,206 16	63,090 55	272,410 88	461,707 59	270,231 64
Nova Scotia	303,376 07	94,478 81	613,081 20	1,010,936 08	634,669 62
Prince Edward Island	27,813 04	26,341 68	81,180 87	135,335 59	88,980 89
New Brunswick	199,667 67	82,302 10	302,591 24	584,561 01	450,959 44
Quebec	1,422,284 80	833,483 99	1,553,204 15	3,808,972 94	3,098,868 14
Ontario	1,620,838 10	1,086,397 39	1,627,380 15	4,334,615 64	3,381,991 12
Manitoba	242,912 41	347,994 06	452,065 78	1,042,972 25	765,355 70
Saskatchewan	290,923 98	263,091 30	448,481 21	1,002,496 49	812,792 44
Alberta	341,900 87	385,480 93	549,137 08	1,276,518 88	854,889 25
British Columbia	606,000 85	373,849 69	787,807 10	1,767,657 64	1,322,986 66
Yukon	22,285 55	4,755 00	24,433 20	51,473 75	60,528 35
Northwest Territories	347 92	1,200 00	4,744 34	6,292 26	12,000 76
Generally			14,887 00	14,887 00	
	\$ 5,205,089.61	\$ 3,620,575 90	\$ 6,765,943 76	\$ 15,591,609 27	\$ 11,850,845 68

Revenues arising from rentals for the fiscal year, or during the periods shown, are listed below:

	<u>Lessee</u>	<u>Amount</u>
St. John's		
Naval Dockyard, Building No. 1.....	Bowring Brothers, Limited	4,239 20
Halifax		
Cathedral Barracks	Province of Nova Scotia, Department of Highways and Public Works	8,837 10
Charlottetown		
Riley Building (Nov.-Mar.)	Province of Prince Edward Island, Department of Public Works	1,250 00
Saint John		
Old Savings Bank Building	Bank of Canada	3,150 00
Hull		
79 Sacred Heart Blvd.	Pilon, Limitée	5,000 04
Montreal		
Postal Station "G"	Province of Quebec, Department of Social Welfare and Youth	4,999 92
Quebec		
Old Post Office Building	Canadian Farm Loan Board	1,066 38
Toronto		
24 Adelaide St. East	Callow Bros., Limited	3,690 00
Postal Station "K"	Canadian Farm Loan Board	4,900 00
21 Lombard St. and 32 Adelaide St. East (Nov.-Mar.)	Province of Ontario, Deputy Rentals Administrator	6,329 16
Prudential House—		
Ground Floor and Basement	Bank of Nova Scotia	7,293 75
13th Floor	Prudential Assurance Co., Limited of London, England	3,612 00
14th Floor	Prudential Assurance Co., Limited of London, England	3,255 00
15th Floor	Canadian Underwriters Association	4,624 80
Winnipeg		
Lot at Graham & Smith Streets	McColl-Frontenac Oil Co., Limited	3,000 00
Public Building	Canadian National Railways	14,331 26
Regina		
Veterans' Block	Canadian Farm Loan Board	5,053 75
Calgary		
Public Building	Board of Grain Commissioners for Canada	3,000 00
Public Building	Eastern Rockies Forest Conservation Board	3,600 00
Victoria		
Belmont Building	Period Arts (S. Reynolds, Limited)	4,560 00
Rentals, 521, each at a rate of less than \$3,000 per annum		208,683 12
		<u>\$ 304,475 48</u>

Votes 339, 746 and 615 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—Newfoundland

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Bishop's Falls—Public Building—To complete (Revote \$43,000)..	75,000 00	75,000 00	6,746 58
Expenditures on this project to date were \$6,946.58.			
Site purchased from: F. Colbourne, \$500; Hedley J. Saunders, \$6,000.			
Contract: Newfoundland Engineering and Construction Co., Limited, \$162,162; no payments.			
Bonavista—Public Building	225,000 00	225,000 00	135,290 38
Expenditures on this project to date were \$136,155.09.			
Site purchased from George Squires, \$835. Contract: North Shore Construction Company, Limited, \$257,477; payments, \$130,144.65. Willett Engineering and Surveying Company, St. John's, received \$960 for survey work.			
Corner Brook—Public Building	50,000 00	50,000 00	600 00
Selection of suitable site not made.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Grand Bank—Public Building	50,000 00	50,000 00	15,391 55
Expenditures on this project to date were \$15,486.55.			
Site purchased from: Elizabeth Lee, \$2,000; Henry Lee, \$3,000; Carrie Lucas, \$5,000; The Government of the Province of Newfoundland, \$5,200.			
Lewisporte—Advance payment on expropriated property	5,000 00	5,000 00	5,000 00
Expenditures on this project to date were \$5,275.			
The advance payment was made to Sydney White.			
St. John's—Customs Building—Alterations and improvements...	50,000 00	50,000 00	
This project has been abandoned.			
St. John's—Public Building	50,000 00	50,000 00	
Expenditures on this project to date were \$1,165.			
Selection of suitable site not made.			
St. John's—Purchase of and alterations to Provincial Laboratory Building	60,000 00	60,000 00	885 81
Expenditures on this project to date were \$251,260.81.			
Alterations deferred pending the vacating of the building by the Government of the Province of Newfoundland.			
St. John's—Site and plans for Customs Building	100,000 00	100,000 00	600 00
Selection of suitable site not made.			
St. John's—Alterations and improvements to Marshall Building—To complete (Revote \$19,000)	42,000 00	42,000 00	37,726 67
Expenditures on this project to date were \$133,715.35.			
Contract (1950-51): Newfoundland Engineering and Construction Co., Limited, \$133,507.27; payments, including final payment, \$37,726.67.			
	<u>707,000 00</u>	<u>707,000 00</u>	<u>202,240 99</u>
Less: Amount available from savings in other listed projects detailed in previous Estimates for 1951-52 for this Province...	4,999 00	4,999 00	
	<u>(13) \$ 702,001 00</u>	<u>\$ 702,001 00</u>	<u>\$ 202,240 99</u>

Votes 340 and 747 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—Nova Scotia

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Bridgewater—Improved accommodation for the Postal Service..	50,000 00	50,000 00	82 02
Contract: Rodney Contractors, Limited, \$83,095; no payments.			
Halifax—Accommodation for Customs	100,000 00	100,000 00	
Plans and specifications not completed.			
Halifax—Postal Station at Armdale	43,000 00	43,000 00	9,330 34
Expenditures on this project to date were \$9,530.34.			
Site purchased from John H. Leedham, \$9,000.			
Kingston—Public Building—To complete	15,000 00	15,000 00	13,991 86
Total expenditures on this project were \$66,799.74.			
Contract (1950-51): Acadia Construction, Limited, \$60,538.14; payments, including final payment, \$13,082.50.			
Lockeport—Public Building	10,000 00	10,000 00	4,743 50
Expenditures on this project to date were \$4,788.50.			
Site purchased from: Sarah Lewis, \$3,500; Gurden B. MacKay, \$900.			
Port Hood—Public Building (Revote \$50,000)	75,000 00	75,000 00	38 25
Expenditures on this project to date were \$888.25.			
Plans and specifications not completed.			
Sydney—Public Building	50,000 00	50,000 00	28,431 00
Expenditures on this project to date were \$28,676.			
Site purchased from Robert J. Logue, \$28,406.			
Wolfville Public Building—Improvements and repairs (Revote \$60,000)	75,000 00	75,000 00	100 00
Tenders not yet called.			
	<u>(13) \$ 418,000 00</u>	<u>\$ 418,000 00</u>	<u>\$ 56,716 97</u>

Votes 341 and 748 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—Prince Edward Island

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Charlottetown—Public Building	150,000 00	150,000 00	131,009 11
Expenditures on this project to date were \$316,884.92.			
Site purchased from: Francis E. Flynn, \$9,000; J. Carl Green, \$15,750; the Greendal Co., Limited, \$8,450; Wilfrid L. McKenna, \$11,500; the Riley Estate, \$80,000; Louis White, \$12,000 (including advance payment of \$7,500 in 1950-51). K. M. Martin, Charlottetown, received \$1,226.06 for legal fees.			
Kensington—Site for Public Building	12,000 00	12,000 00	265 00
Montague—Public Building	50,000 00	43,000 00	
Negotiations for purchase of site not completed.			
Summerside—Public Building—To complete (Revote \$165,000) ..	180,000 00	187,000 00	181,640 53
Expenditures on this project to date were \$405,253.14.			
Contract (1950-51): M. F. Schurman Co., Limited, \$377,628.60; payments, \$176,718.38; to date, \$374,628.60.			
	(13) \$ 392,000 00	\$ 392,000 00	\$ 312,914 64

Votes 342 and 749 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—New Brunswick

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Andover—Customs and Immigration Buildings	125,000 00	44,000 00	12,404 98
Expenditures on this project to date were \$14,303.98.			
Site purchased from George R. Kirkpatrick, \$12,295.20.			
Clair—Building for Customs and Immigration	100,000 00	10,000 00	185 00
Plans and specifications not completed.			
Edmundston Customs and Immigration Building—Public shelter	20,000 00	5,000 00	315 00
Fredericton—Public Building—To complete	325,000 00	325,000 00	294,396 83
Expenditures on this project to date were \$968,999.26.			
Contract (1949-50): Caldwell Construction Co., Limited, \$802,882.23; payments, \$290,427.67; to date, \$798,882.23.			
Moncton Public Building—Addition and alterations (Revote \$225,000)	600,000 00	840,000 00	829,074 08
Expenditures on this project to date were \$986,922.89.			
Contract (1950-51): E. G. M. Cape & Co., \$1,146,279.67; payments, \$824,727.04; to date, \$924,652.30. Kearns and Bromley, Montreal, received \$500 for supervision; to date, \$5,838.80.			
St. Andrews Public Building—Addition and alterations	35,000 00	35,000 00	7,432 38
Contract: Caldwell Construction Co., Limited, \$55,000; payments, \$7,188.75.			
Saint John Customs Building—Addition and alterations	100,000 00	15,000 00	
Plans and specifications not completed.			
Saint John Public Building—Addition and alterations—to complete (Revote \$195,000)	320,000 00	440,000 00	326,143 85
Expenditures on this project to date were \$1,130,827.55.			
Contract (1949-50): Acme Construction Co., Limited, \$1,169,618.81; payments, \$311,225.71; to date, \$1,018,737.51. Kearns and Bromley, Montreal, received \$7,367.44 for supervision, etc.; to date, \$14,062.60.			
Saint John—Purchase of and alterations to building to accommodate Unemployment Insurance Commission	70,000 00	29,700 00	1,725 38
Expenditures on this project to date were \$132,655.23.			
Payments made to the City of Saint John for taxes were \$1,490.88.			
St. Leonard—Customs and Immigration Buildings	50,000 00	50,300 00	50,198 36
Expenditures on this project to date were \$51,416.68.			
Site purchased from Suzanne Cyr, \$50,000.			
St. Stephen—Customs and Immigration Building—Addition and alterations	35,000 00	2,000 00	

	Estimates	Allotments	Expenditures
St. Stephen—Public Building—To complete	40,000 00	46,000 00	36,340 06
Total expenditures on this project were \$217,053.92.			
Contract (1949-50): Diamond Construction Co., Limited, \$192,807.61; payments, including final payment, \$35,470.38.			
St. Stephen—Customs and Immigration Building—Addition to Site	25,000 00	3,000 00	
	1,845,000 00	1,845,000 00	1,558,215 92
<i>Less:</i> Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each			
	185,000 00	185,000 00	
(13)	\$1,660,000 00	\$1,660,000 00	\$1,558,215 92

Votes 343 and 750 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—Quebec

	Estimates	Allotments	Expenditures
Amqui Public Building—Addition and alterations	65,000 00	65,000 00	291 01
Contract: The Mitis Construction Co., Limited, \$74,000; no payments.			
Armstrong—Addition to Customs and Immigration Building Site	18,000 00	18,000 00	11,023 35
Expenditures on this project to date were \$11,529.39. Site purchased from Eddy Vien, \$11,000.			
Baie Comeau—Public Building—To complete (Revote \$104,000) ..	110,000 00	30,000 00	29,961 55
Total expenditures on this project were \$251,278.41. Contract (1949-50): A. Deslauriers & Fils, Ltée., \$232,446.90; payments, including final payment, \$29,464.21.			
Bonaventure—Public Building	40,000 00	25,000 00	92 69
Buckingham—Public Building—Addition and alterations (Revote \$50,000)	75,000 00	75,000 00	69,305 86
Contract: Dagenais & Major Construction Co., Limited, \$94,763; payments, \$69,102.			
Chandler—Public Building—To complete (Revote \$15,000)	35,000 00	47,000 00	46,575 52
Total expenditures on this project were \$192,841.34. Contract (1950-51): J. Hector Lamb, \$187,054.57; payments, including final payment, \$45,593.29. Levesque and Venne, Quebec, received \$914.75 for supervision, etc.; total payments \$2,337.18.			
Chicoutimi—Public Building	75,000 00	93,000 00	91,781 33
Expenditures on this project to date were \$92,914.61. Site purchased from: Dame Cecile Guay Tremblay and the estate of Jules R. Tremblay, \$90,000. The Associated Real Estate Appraisers, Montreal, received \$700 and Ernest Pitt and Company, Montreal, \$820, for appraisal of property.			
Cowansville—Public Building—To complete (Revote \$75,000) ...	90,000 00	90,000 00	85,152 14
Total expenditures on this project were \$228,753.88. Contract (1950-51): Alphonse Gratton, Inc., \$167,093.67; pay- ments, including final payment, \$83,863.47. Rene Charbon- neau and Gerard Charbonneau, Montreal, received \$938.67 for plans and specifications; total payments, \$2,088.67.			
Disraeli—Public Building—To complete (Revote \$15,000)	40,000 00	44,200 00	44,085 51
Total expenditures on this project were \$61,437.58. Contract (1950-51): J. R. Royer, Ltée., \$58,297.61; payments, including final payment, \$42,319.65.			
Drummondville—Public Building	50,000 00	14,000 00	
This project has been deferred.			
Granby—Public Building	100,000 00	64,000 00	63,381 75
Expenditures on this project to date were \$65,059.37. Site purchased from: Societe Co-operative Agricole de Granby, \$30,000; Mrs. A. Scott, \$25,000. Rene Charbonneau, Montreal, received \$6,791.25 for plans and specifications. Associated Real Estate Appraisers, Montreal, received \$715 and Eugene Therien, Montreal, \$800, for appraisal of property.			

	Estimates	Allotments	Expenditures
Hull—National Printing Bureau (Revote \$650,000)	1,300,000 00	1,725,000 00	1,691,563 30
Expenditures on this project to date were \$3,953,032.21.			
Site purchased from: Boucher Freres, Ltee., \$85,000; Canadian Pacific Railway Company, \$68,665.10; Rodolphe Charbonneau, \$17,500; Alcidas Charron, \$15,000 (advance payment); Donat Filion, \$3,700, with costs, \$719.35; Raynald Gagnon, \$3,600; Henri Laberge, \$5,000; Joseph R. Lacasse, \$7,500; Mrs. Ernest Poulin, \$11,300; Robert Priem, \$46,000.			
Contracts: (a) Concrete Construction, Limited: (1950-51) for construction of concrete structure, \$1,771,219; payments, \$1,181,656.17; to date, \$1,571,671.17; for construction of concrete structure of power house, \$822,185; payments, \$137,164.50; (b) Consolidated Engines and Machinery Co., Limited, \$71,785 for 3 diesel generating units for power house; payments, \$40,500. Ernest Cormier, Montreal, received \$60,234.24 for plans and specifications; to date, \$179,765.63. Appraisal fees were: Farley and Cassels, Ottawa, \$500, Scott Foster, Ottawa, \$1,271, Theo. Lanctot, Hull, \$630, and E. S. Sherwood, Ottawa, \$1,480.99. Legal fees were: Ludovic Blain, Hull, \$512.30. Roy Fournier, Hull, \$689.48. Arthur Labbe, Buckingham, \$1,051.75, and Andre Lesage, Hull, \$1,013.60.			
Joliette Public Building—Addition and alterations—To complete (Revote \$135,000)	380,000 00	330,000 00	286,298 93
Expenditures on this project to date were \$344,174.67.			
Site purchased from Arthur Laporte, \$26,636.19 with costs, \$1,478.40. Contract (1949-50): Alphonse Gratton, Inc., \$383,353.73; payments, \$252,621; to date, \$307,800. Lucien Dugas, Joliette, received \$1,426.55 for legal fees. Appraisal fees were paid to: Montreal Trust Company, \$571.18; Eugene Therien, Montreal, \$686.65.			
Jonquiere—Improved accommodation for Postal Service	75,000 00	65,000 00	45,178 55
Site purchased from Joseph Angers, Henri Angers and Gustave Angers, \$45,000.			
Lachute Public Building—Addition and alterations	35,000 00	35,000 00	4,066 90
Jean Fournier de Belleval, Montreal, received \$2,622 for plans and specifications.			
Lacolle (Blackpool)—Buildings for Customs and Immigration—To complete (Revote \$240,000)	400,000 00	475,000 00	463,145 33
Expenditures on this project to date were \$1,219,579.34.			
Contract (1950-51): J. J. Shea & Co., Limited, \$465,923.35, for construction of Bus Terminal and Examining Warehouse; payments, \$457,923.35; to date, \$462,423.35. W. H. Bosley & Company, Toronto, received \$751.05 for appraisal of property.			
Lacolle—Improved accommodation for the Customs Service (Revote \$75,000)	215,000 00	215,000 00	166,728 42
Expenditures on this project to date were \$168,454.92.			
Contract: Paul Boucher, \$292,490.69, for construction of Bus Terminal and Examining Warehouse; payments, \$161,599.05. C. A. Barrington received \$933.75 for travelling expenses.			
Lacolle—Public Building	100,000 00	25,000 00	350 00
Negotiations for purchase of site not completed.			
La Sarre—Public Building (Revote \$45,000)	75,000 00	75,000 00	7,490 76
Expenditures on this project to date were \$12,334.36.			
Contract: Adelard Pelletier, \$196,575.50; no payments. Selwyn Cooke, Ottawa, received \$7,371.58 for plans and specifications.			
Levis—Public Building	100,000 00	16,800 00	5,468 23
Negotiations for purchase of site not completed.			
Associated Real Estate Appraisers, Montreal, received \$623.23 and John E. Pitt, Montreal, \$930 for appraisal of property. Parco Drilling & Exploration Co., Limited, received \$3,500 for test borings.			
Malartic—Public Building	10,000 00	10,000 00	6,138 00
Expenditures on this project to date were \$28,904.15.			
Lucien Sarra-Bournet, Hull, received \$6,000 for plans and specifications; to date, \$9,180.15.			

	Estimates	Allotments	Expenditures
Matane Public Building—Addition, alterations and improvements —To complete (Revote \$5,000)	55,000 00	55,000 00	38,572 77
Total expenditures on this project were \$198,499.93. Contract (1949-50): Poudrier & Boulet, Ltée., \$182,594.53; payments, including final payment, \$38,293.82.			
Montmorency Village—Public Building—To complete (Revote \$5,000)	55,000 00	55,000 00	52,319 24
Total expenditures on this project were \$124,478.82. Contract (1950-51): J. O. Lambert, \$99,561.73; payments, including final payment, \$51,379.20.			
Montreal—Alterations, repairs and improvements to former War Assets Building for Royal Canadian Mounted Police	100,000 00	175,000 00	170,565 31
Expenditures on this project to date were \$191,944.95. Contracts: (a) cost plus fixed fee of \$8,936: The Key Construc- tion, Limited, \$223,400, for alterations; payments, \$151,479.33; (b) E. A. Robinson Oil Burners, Limited, \$14,493; payment in full. Archibald, Illsley and Templeton, Montreal, received \$4,468 for plans, etc.; to date, \$6,702.			
Montreal—Building for National Film Board	300,000 00	100,000 00	36,460 52
John and Drew Ebersson, New York, U.S.A., received \$30,000 for the preparation of preliminary plans, etc., and \$1,187.91 for travelling expenses. Other payments in connection with the plans amounted to \$3,852.61. Ulric Leblanc, Montreal, received \$750 for appraisal of property.			
Montreal—Building for Unemployment Insurance Commission... Expenditures on this project to date were \$3,529.05. Negotiations for purchase of site not completed.	315,000 00	228,000 00	100 00
Montreal—Customs Building—Alterations and improvements (Re- vote \$56,000)	156,000 00	156,000 00	135,888 88
Expenditures on this project to date were \$135,963.88. Contract: J. J. Shea, Limited, \$146,920; payments, \$135,655.20.			
Montreal—Delorimier Postal Station—To complete	180,000 00	187,000 00	184,696 49
Expenditures on this project to date were \$214,992.14. Contract (1950-51): J. A. A. Leclair, Dupuis, Ltée., \$204,521.63; payments, \$179,221.63; to date, \$203,521.63. The City of Montreal was paid \$966 for construction of new sidewalk. Paul Lambert, Montreal, received \$4,508.86 for plans and specifica- tions; to date, \$10,226.08.			
Montreal—Immigration Building—Alterations and improvements Contract: J. J. Shea, Limited, \$88,423; payments, \$42,750.	100,000 00	80,000 00	42,908 85
Montreal—Mount Royal Postal Station	25,000 00	25,000 00	79 35
Expenditures on this project to date were \$33,642.80. Plans and specifications not completed.			
Montreal—Notre Dame de Grace Postal Station—Addition and alterations—to complete	15,000 00	15,000 00	12,352 77
Total expenditures on this project were \$71,169.26. Contract (1950-51): J. J. Shea & Co., Limited, \$69,271.20; payments, including final payment, \$12,352.77.			
Montreal—Place d'Armes Postal Station—Alterations and im- provements	75,000 00	10,000 00	
Tenders not yet called.			
Montreal—Postal Station "B" Building—To complete	600,000 00	600,000 00	466,004 96
Expenditures on this project to date were \$2,109,019.89. Contract (1949-50): A. F. Byers Construction Co., Limited, \$1,544,807.32; payments, \$431,485.37; to date, \$1,523,284.56. Archibald, Illsley and Templeton, Montreal, received \$23,415.69 for plans and specifications, etc.; to date, \$87,943.76. Walter M. Kearns received \$2,433.53, with costs, \$75, in full and final settlement of claim for taxes, etc. John E. Pitt, Montreal, received \$3,905 and Eugene Therien, Montreal, \$4,500 for appraisal of property.			
Montreal—Postal Station "Snowdon"	50,000 00	43,000 00	749 57
Expenditures on this project to date were \$1,940.08. Associated Real Estate Appraisers, Montreal, received \$512 for appraisal of property. Negotiations for purchase of site not completed.			

	Estimates	Allotments	Expenditures
Montreal—Postal Terminal—Addition (Revote \$120,000)	1,200,000 00	1,700,000 00	1,546,897 81
Expenditures on this project to date were \$2,604,948.43.			
Contracts (1950-51): Dominion Bridge Co., Limited, \$502,000, for supply and erection of structural steel; payments, \$136,307.70; to date, \$400,610.70; Charles Duranceau, Limited, \$3,405,537.52, for construction of an addition and for alterations; payments, \$1,352,037.21; to date, \$1,839,396.89. J. J. Perreault, Montreal, received \$35,000 for plans and specifications, etc.; to date, \$143,000. Claimants who received compensation arising out of expropriation of property were as follows: H. Barshaw Office Systems and Supplies Company, \$2,814.89; Dame Paula Gravel, \$5,136.56; J. Hagley, \$880; Sam Mendelson, \$5,225; Moe Prince, \$6,229. Valuation fees were paid to: John E. Pitt, Montreal, \$1,333 and Westmount Realities Company, \$1,855.			
Montreal—St. Henri Postal Station	170,000 00	170,000 00	114,245 37
Expenditures on this project to date were \$180,613.36.			
Site purchased from Paul Besette and Dame Francois Bissonnet, \$69,000 (including advance payment of \$55,000 in 1950-51). Contract: Montclair Construction Co., \$250,359; payments, \$100,062.90.			
Montreal—Youville Postal Station	300,000 00	71,000 00	69,822 82
Expenditures on this project to date were \$74,557.90.			
Site purchased from: Gerard Bouthillier, \$37,964.25 with taxed costs, \$763.50; Henri Campeau, \$6,462.40, with interest, \$366.50 and taxed costs, \$888.95; Dame Bernadette Laframboise, \$4,734.80 with interest, \$268.52 and taxed costs, \$899.05. Maurice Payette, Montreal, received \$11,438.82 for plans and specifications; to date, \$14,448.42. Gabriel Marchand, Montreal, received \$1,740.30 for legal fees. Labrecque, Labrecque & Keiffer, Montreal, received \$1,102.58 for soundings and test borings. Valuation fees were paid to: Montreal Trust Company, \$811.10; John E. Pitt, Montreal, \$1,469 and J. Alex. Prud'homme, Montreal, \$913.05.			
Noranda—Public Building (Revote \$53,500)	100,000 00	100,000 00	21,265 02
Expenditures on this project to date were \$21,920.02.			
Site purchased from Noranda Mines, Limited, \$16,100. Contract: Hill-Clark-Francis, Limited, \$302,147; no payments. Maurice Girard, Rouyn, received \$4,900 for plans and specifications.			
Princeville—Public Building	75,000 00	83,000 00	82,110 67
Expenditures on this project to date were \$82,259.79.			
Contract: A. Pratte, Inc., \$80,459.37; payments, \$79,959.37.			
Quebec—Marine Stores Building—To complete (Revote \$170,000)	390,000 00	390,000 00	101,396 56
Expenditures on this project to date were \$101,802.71.			
Contract: Emile Frenette, Ltee., \$438,854.18; payments, \$91,658.02. Guillaume Piette was paid \$7,025 for test borings. David D. Clerk, Quebec, received \$2,486.84 for supervision.			
Quebec—Savard Park Hospital—New Heating Plant—To complete	150,000 00	150,000 00	143,185 75
Total expenditures on this project were \$188,371.68.			
Contract (1950-51): Magloire Cauchon, Ltee., \$181,946.28; payments, including final payment, \$138,898.92. W. R. Caron, Quebec, received \$2,626.39 for supervision; total payments, \$3,031.99.			
Quebec—Sillery Postal Station	25,000 00	25,000 00	485 11
Rimouski—Public Building	300,000 00	500,000 00	364,659 86
Expenditures on this project to date were \$366,285.50.			
Contract: Quemont Construction, Inc., \$526,764.49; payments, \$358,386.84. Fernand Caron, Quebec, received \$5,670.62 for supervision. Ernest Pitt & Company, Inc., Montreal, received \$600 for appraisal of property.			
Rivière du Loup—Site for Building for Unemployment Insurance Commission	30,000 00	30,000 00	29,976 61
Site purchased from Jean-Baptiste Marchand and Mrs. Leonie B. Marchand, \$28,500. Roland Chamberland, Rivière du Loup, received \$953.62 for survey work.			

	Estimates	Allotments	Expenditures
Roberval Public Building—Addition and alterations	85,000 00	74,000 00	19,900 00
Expenditures on this project to date were \$20,175.			
Site purchased from Thomas-Louis Allard, \$19,500.			
Rock Island—Customs and Immigration Buildings	60,000 00	60,000 00	2,410 50
Expenditures on this project to date were \$7,579.84.			
Associated Real Estate Appraisers, Montreal, received \$2,250 for appraisal of property.			
Selection of suitable site not made.			
St. Eustache—Public Building	75,000 00	75,000 00	8,878 42
Site purchased from Jean Lahaie and J. H. Laframboise, \$8,000.			
St. Felicien—Public Building—To complete (Revote \$11,400)	15,000 00	15,000 00	13,471 12
Total expenditures on this project were \$86,470.57.			
Contract (1950-51): Joachim Larouche and Louis Dallaire, \$79,856.88; payments, including final payment, \$13,471.12.			
St. Jerome—Public Building—To complete	120,000 00	120,000 00	111,999 30
Total expenditures on this project were \$389,301.48.			
Contract (1950-51): G. Archambault, Ltee., \$381,148.62; payments, including final payment, \$107,519.82. The contractor was paid \$3,133.90 for grading and sodding the grounds.			
Louis Nicolas, St. Jerome, received \$1,345.58 for supervision; total payments, \$4,765.94.			
Sherbrooke—Public Building	400,000 00	80,000 00	54,859 55
Expenditures on this project to date were \$625,132.11.			
Site purchased from Dame Laura G. Sorel, \$80,000, with interest, \$2,039.90 (including advance payment of \$61,950 in 1948-49). Contracts: Henri Royer, Inc., (a) for plumbing work, \$16,115; payment in full; (b) for installation of heating and pumping equipment, etc., \$9,071; payment in full. C. G. Munro & Co., Limited, was paid \$4,850 for protective coating on temporary wooden structures over stair openings, etc. John Wolfe, Granby, received \$2,000 and Evender Veilleux, Sherbrooke, \$1,147.30 for legal fees.			
Three Rivers Public Building—Addition—To complete	90,000 00	90,000 00	80,223 13
Expenditures on this project to date were \$819,608.07.			
Contracts: Romeo Martel: (a) (1949-50) for construction of addition, \$780,215.60; payments, including final payment, \$74,690.10; (b) for landscaping of grounds, \$7,180; payments, \$1,530. J. L. Caron, Three Rivers, received a final payment of \$1,391.03 for plans and specifications, etc.; total payments, \$39,010.78.			
	8,999,000 00	8,999,000 00	7,024,565 44
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	793,000 00	793,000 00	
(13)	\$8,206,000 00	\$8,206,000 00	\$7,024,565 44

Votes 344, 751 and 616 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—Ottawa

	Estimates	Allotments	Expenditures
Ottawa—Additional record storage accommodation in Tunney's Park Development	100,000 00	45,000 00	
Plans and specifications not completed.			
Ottawa—Additions to Physical Metallurgy Laboratory—To complete	240,000 00	240,000 00	226,620 08
Expenditures on this project to date were \$260,324.35.			
Contracts (1950-51): (a) A. Lanctot Construction Company, \$7,352.90, for construction of Annex to Building "C"; payments, including final payment, \$4,148.90; (b) Ross-Meagher, Limited, \$273,306.70, for additions and alterations to Building "D"; payments, \$222,471.18; to date, \$234,171.18.			

	Estimates	Allotments	Expenditures
Ottawa—Additions to sites on Booth and LeBreton Streets	200,000 00	200,000 00	96,771 64
Expenditures on this project to date were \$602,767.68.			
Site purchased from: Alexander Asquini, \$15,000 (including advance payment of \$10,000 in 1949-50); Anghela Bohatyretz, \$17,300 (including advance payment of \$5,000 in 1950-51); Estate of the late Harry Danylak, Mary Stevens and Henry Danylak, \$4,600; Emilia Dorazio et al, \$10,000; Estate of William Austin Gardner, \$19,500; Maurice F. Ogaick and Irene Ogaick, \$4,700; Samuel Pantalone, \$8,000 (including advance payment of \$4,000 in 1950-51); Frederick Pilon, \$4,600; Antonio Sirianni, \$9,000; Estate of William Hiram Stowell, \$12,103; William Tokar, \$17,600 (including advance payment of \$13,000 in 1949-50). Scott Foster, Ottawa, received \$1,590.27 and E. S. Sherwood, Ottawa, \$1,506.80 for appraisal of property. H. P. Beahen, Ottawa, received \$1,618.29 for legal fees.			
Ottawa—Building for Department of Veterans Affairs (Revote \$560,000)	800,000 00	880,000 00	790,317 91
Expenditures on this project to date were \$1,485,334.76.			
Contract (1950-51): Angus Robertson, Limited, \$5,151,400.03, for construction of East Building; payments, \$649,981.83; to date, \$928,936.83. Allward and Gouinlock, Toronto, received \$139,729.68 for plans and specifications, etc.; to date, \$385,393.36.			
Ottawa—Building for National Employment Service	100,000 00		
Plans and specifications not completed.			
Ottawa—Central Experimental Farm—Insecticide Building—To complete	60,000 00	60,000 00	55,213 07
Total expenditures on this project were \$126,118.90.			
Contract (1950-51): M. J. Sulpher & Sons, Limited, \$122,558.24; payments, including final payment, \$51,819.04. The Federal District Commission was paid \$2,430.94 for construction of road and sidewalk.			
Ottawa—Central Heating Plant—Addition, alterations and improvements (Revote \$225,000)	700,000 00	466,500 00	391,253 72
Expenditures on this project to date were \$415,576.05.			
Contracts: (a) Canadian Comstock Co., Limited, \$291,070, for supply and installation of steam generating units, etc.; payments, \$14,979.91; (b) Canadian Fairbanks-Morse Co., Limited, \$10,518.50, for supply and installation of boiler feed pumps, etc.; payment in full; (c) Thomas Fuller Construction Co., Limited, \$918,853.43, for addition, etc.; payments, \$335,291.40; (d) Jeffrey Manufacturing Co., Limited, \$86,052.75, for supply and installation of coal handling equipment; no payments; (e) Taylor Engineering & Construction Co., Limited, \$38,249, for supply and installation of ash handling equipment; no payments. H. H. Angus and Associates, Limited, Toronto, received \$26,991 for plans and specifications, etc. (to date, \$41,737.90) and \$2,697.50 for surveys, etc.			
Ottawa—Departmental Office Building	3,960,000 00	4,665,000 00	4,633,847 22
Expenditures on this project to date were \$6,298,476.46.			
Contracts (1950-51): (a) Anglin-Norcross Ontario, Limited, \$5,931,809.65, for erection and completion of the superstructure; payments, \$3,780,592.56; to date, \$3,836,186.68; (b) Dominion Structural Steel, Limited, \$622,427.06, for supply and erection of steel works; payments, including final payment, \$248,927.06; (c) Thomas Fuller Construction Co., Limited, \$671,035.52, for construction of a power plant building; payments, \$485,815.23; to date, \$597,208.23. Ross, Patterson, Townsend and Fish, Montreal, received \$118,512.37 for plans and specifications, etc.; to date, \$345,864.56.			

	Estimates	Allotments	Expenditures
Ottawa—East Block—Improvements (Revote \$186,000)	325,000 00	225,000 00	122,332 05
Expenditures on this project to date were \$947,715.90.			
Contract (1948-49) cost plus fees amounting to \$11,300 on \$161,300, plus 6 per cent on additional expenditure up to \$625,000, plus 5 per cent on expenditure over \$625,000: Doran Construction Co., Limited, \$1,000,000; payments, \$112,828.69; to date, \$928,393.74. Ottawa Plumbing and Heating, Limited, was paid \$4,824 for installing new steam main.			
Ottawa—Improvements and additions to Seed Testing Laboratory, Sussex St.	50,000 00		
Plans and specifications not completed.			
Ottawa—Improvements to heating in Science Service Building at Central Experimental Farm	30,000 00	40,500 00	40,222 14
Contract: J. E. Copeland Co., Limited, \$39,000; payment in full.			
Ottawa—Langevin Block—Improvements to heating (Revote \$50,000)	75,000 00	108,000 00	85,556 08
Expenditures on this project to date were \$85,658.51.			
Contract: L. Gendron & Fils, \$111,371.70; payments, \$85,556.08.			
Ottawa—Mechanical Shop and Stores Building for Department of Mines and Technical Surveys—To complete	260,000 00	260,000 00	136,483 74
Expenditures on this project to date were \$420,706.75.			
Contract (1950-51): Ross-Meagher, Limited, \$488,782.30; payments, \$133,307.60; to date, \$415,905.80.			
Ottawa—Mines and Technical Surveys Buildings in Booth Street Area—Improvements to heating and electrical system (Revote \$30,000)	80,000 00	80,000 00	18,782 02
Expenditures on this project to date were \$65,403.82.			
Contracts: (a) (1950-51) Edge, Limited, \$65,201.54, for new boiler, etc.; payments, including final payment, \$18,671.54; (b) J. C. Robinson & Sons, Limited, \$31,000, for an electrical distribution system; no payments.			
Ottawa—New Supreme Court Building—Rehabilitation, completion and furnishing	200,000 00	200,000 00	193,150 42
Expenditures on this project to date were \$532,393.16.			
Contracts: (a) Art Woodwork, Limited, \$45,385, for supply and erection of casework; payment in full; (b) B. B. Electric Co., Limited: (1) for cold cathode lighting, etc., in Reading Room, \$21,200; payments, \$18,270; (2) for electrical work in Reading Room, \$7,216; payment in full; (c) Canada Carpet Cleaning Co., Limited, \$6,803, for linoleum in Library Extension; payment in full; (d) Doran Construction Co., Limited, \$17,721, for sundry repairs in Library; payments, \$15,948.90; (e) G. T. Green, Limited: (1) (1949-50) for painting, etc., \$12,573.66; final payment, \$2,554.76; (2) for painting various rooms of Library Extension, \$5,813; payment in full; (f) Parkdale Woodworkers, Limited, \$34,786, for supply and installation of shelving in Reading Room; payment in full. E. Cormier, Montreal, received \$782.99 for plans and specifications; to date, \$15,805.34. Other payments were made to: Art Woodwork, Limited, \$5,248.80, for furniture and furnishings; to date, \$91,975.09; B. B. Electric Co., Limited, \$2,482, for electrical work; to date, \$47,189.77; C. J. Dryden Co., Limited, \$13,077, for plumbing and heating repairs; O'Leary's, Limited, \$8,750, for repairs to sidewalks; John C. Preston, Limited, \$24,785.25, for furniture; to date, \$53,476. Minor repairs cost \$1,247.72.			
Ottawa—Repairs to Roofs, Temporary Buildings	100,000 00	89,500 00	67,643 24
Contracts: A. Lancot Construction Company: for Temporary No. 6, \$15,797.80; payment in full; for Temporary No. 7, \$10,840.97; payment in full; for Temporary No. 8, \$40,806; payment in full.			
Ottawa—Rideau Hall—Reconstruction of Greenhouse	55,000 00	55,000 00	49,941 98
Contract: Lord & Burnham Co., Limited, \$64,438, for construction of a new greenhouse; payments, \$49,848.84.			

DEPARTMENT OF PUBLIC WORKS

V—27

	Estimates	Alloiments	Expenditures
Ottawa—Royal Canadian Mint—Addition and alterations (Revote \$205,000)	375,000 00	215,000 00	181,609 53
Expenditures on this project to date were \$239,095.59.			
Contract (1950-51): M. J. Sulpher & Sons, Limited, \$405,462.81; payments, \$180,295.99; to date, \$214,996.21.			
Ottawa—Share of contribution towards Water Main to R.C.A.F. Station, R.C.M.P. Barracks and National Research Council....	80,000 00	80,000 00	67,179 37
A contribution of \$67,154.37 was made to the City of Ottawa; to date, \$80,000.			
Ottawa—Site for Departmental Buildings—Improvements and services—To complete (Revote \$220,000)	250,000 00	250,000 00	157,305 48
Expenditures on this project to date were \$320,055.06.			
Site purchased from Mrs. Grace Olivier, \$23,000 (including advance payment of \$15,000 in 1949-50). Contracts: (a) Dibble Construction Co., Limited, \$177,615.05, for earth and rock grading, and filling of site; payments, \$65,977.75; (b) (1950-51) Moise Rivest, \$215,696.31, for construction of sewerage and water distribution system, etc.; payments, including final payment, \$69,027.96. The Ottawa Hydro Electric Commission was paid \$5,471.57 for materials used for construction of underground duct and the Canadian Pacific Railway Company \$1,027.58 for raising Parkdale Siding. Dineen, Philips and Roberts, Ottawa, received \$7,463.37 for Engineering design re sewers, water mains, etc.; to date, \$23,157.34.			
Ottawa—Sound Reinforcement System for the House of Commons	30,000 00	30,000 00	14,289 00
The payment was made to Acoustics, Limited, in full and final settlement of all claims incidental to their cancelled contract.			
Ottawa—Storage Accommodation for Mines and Technical Surveys	100,000 00	500 00	75 00
Plans and specifications not completed.			
Ottawa—Storage Building in Tunney's Park Development—To complete	245,000 00	305,000 00	302,034 26
Expenditures on this project to date were \$613,428.77.			
Contract (1950-51): Thomas Fuller Construction Co., Limited, \$603,614.12; payments, \$293,646.69; to date, \$602,114.12. Ross, Patterson, Townsend and Fish, Montreal, received \$1,963.74 for supervision; total payments, \$4,500.			
Ottawa—Towards accommodation for Department of Mines and Technical Surveys	50,000 00		
Plans and specifications not completed.			
Ottawa—Towards Food and Drug Laboratory for the Department of Health and Welfare	30,000 00		
Ottawa—Victoria Memorial Museum—Alterations, repairs and improvements—To complete (Revote \$70,000)	125,000 00	125,000 00	54,288 37
Total expenditures on this project were \$90,188.45.			
Contracts: (a) (1950-51) George A. Crain & Sons, Limited, \$11,973.90, for carpentry work, etc.; final payment, \$3,609.39; (b) Durie Mosaic & Marble, Limited, \$8,119.30, for repairs to marble and tile work; payment in full; (c) A. Lanctot Construction Company, \$27,861.24, for alterations to the Radio-activity Laboratory; payment in full; (d) Fred A. Wilson Contracting Co., Limited, \$12,355.54, for re-lighting of certain areas; payment in full.			
	8,620,000 00	8,620,000 00	7,684,916 32
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	647,000 00	647,000 00	
(13)	\$7,973,000 00	\$7,973,000 00	\$7,684,916 32

Votes 345 and 752 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—Ontario (other than Ottawa)

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Barrie—Public Building	25,000 00	25,000 00	
Expenditures on this project to date were \$41,002.60.			
Plans and specifications not completed.			
Beamsville—Site for Public Building	35,000 00	35,000 00	
Brantford Public Building—Addition and alterations	35,000 00	35,000 00	
Brockville—Improved accommodation for Government Services..	100,000 00	65,000 00	
Preliminary plans not completed.			
Burlington Public Building—Addition and alterations—To complete	25,000 00	25,000 00	15,496 70
Total expenditures on this project were \$49,853.33.			
Contract (1950-51): Orval Easton, \$47,736; payments, including final payment, \$15,277.95.			
Chatham—Public Building	250,000 00	230,000 00	120 00
Expenditures on this project to date of \$201,519.45 included \$200,000 in 1950-51 for purchase of site.			
Tenders not yet called.			
Colborne—Public Building	40,000 00	40,000 00	4,438 60
Contract: Chas. Jackson, \$146,455.60; payments, \$3,773.74.			
Cornwall—Public Building—(Revote \$75,000)	275,000 00	275,000 00	25,360 98
Expenditures on this project to date were \$153,512.93.			
Cecil Burgess, Ottawa, received \$20,700 for plans and specifications. Claimants who received compensation arising out of expropriation of property were as follows: Dr. J. A. McGuire, \$392; Estate of R. M. Nichol, \$266; Estate of W. L. G. Snet-singer, \$352.45. John Entwistle was paid \$650 for clearing and grading the site. W. H. Bosley & Company, Toronto, received \$1,508.92 for appraisal of property and George A. Stiles, Cornwall, \$953.75 for legal fees.			
Englehart—Public Building (Revote \$25,000)	75,000 00	75,000 00	4,710 45
Expenditures on this project to date were \$4,774.45.			
Site purchased from: the Estate of Isaac Jackson, \$3,000; taxes, \$28.22; William S. McPherson, \$1,500.			
Fergus Public Building—Addition and alterations—To complete..	15,000 00	15,000 00	14,018 78
Total expenditures on this project were \$113,740 01.			
Contract (1949-50): Pilkey-Noble Construction Co., Limited, \$109,169.31; payments, including final payment, \$13,775.03.			
Fort Erie Public Building—Addition and alterations—To complete	50,000 00	60,000 00	56,541 10
Total expenditures on this project were \$152,256.10.			
Contract (1949-50): Robertson Construction & Engineering Co., Limited, \$147,905.56; payments, including final payment, \$55,753.91.			
Fort Frances Public Building—Addition and alterations	35,000 00	35,000 00	
Fort William Customs Building—Alterations and improvements—To complete	42,000 00	42,000 00	34,073 72
Total expenditures on this project were \$59,115.42.			
Contract (1950-51): Claydon Co., Limited, \$58,357; payments, including final payment, \$34,073.72.			
Hamilton—Office Building (Revote \$185,000)	300,000 00	290,000 00	63,822 49
Expenditures on this project to date were \$312,872.36.			
Hugh D. Robertson, Hamilton, received \$62,630.96 for plans and specifications; to date, \$96,238.16.			
Kingston—Customs Building—Addition and alterations	50,000 00	50,000 00	41,596 55
Contract: Thos. L. Grooms, \$81,651.50; payments, \$40,968.			
Leamington Public Building—Addition and alterations	35,000 00	35,000 00	
London—Improved accommodation for Postal Service	25,000 00	25,000 00	
London—Purchase of and alterations to International Harvester Building to provide Postal accommodation near C.N.R. Station	200,000 00	200,000 00	1,352 55
Negotiations for purchase of site not completed.			
Markdale—Public Building (Revote \$25,000)	90,000 00	90,000 00	4,247 13
Site purchased from Mrs. W. N. Burnside, \$4,000.			
Niagara Falls—Customs Building—To complete (Revote \$235,000)	315,000 00	315,000 00	286,915 21
Total expenditures on this project were \$396,394.82.			
Contract (1950-51): Robertson Construction & Engineering Co., Limited, \$381,058.16; payments, including final payment, \$283,700.94.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
North Bay—Public Building	125,000 00	125,000 00	45,868 40
Expenditures on this project to date were \$46,591.16.			
Site purchased from Frank Scappatura, \$44,000. The North Bay Realty Company, Limited, received \$1,773.60 in settlement of all claims arising out of the expropriation and subsequent abandonment of property.			
Orillia—Public Building	75,000 00	75,000 00	
Selection of suitable site not made.			
Oshawa—Public Building	150,000 00	150,000 00	21,890 00
The payment was made to Marani and Morris, Toronto, for plans and specifications.			
Pembroke—Public Building	50,000 00	50,000 00	29,239 00
Expenditures on this project to date were \$45,558.86.			
Site purchased from Imperial Oil, Limited, \$29,000.			
Peterborough—Public Building	200,000 00	200,000 00	1,387 59
Expenditures on this project to date were \$29,214.92.			
Contract: J. H. Kinsella and Gus Torpey, \$1,300 for demolition work on site; payment in full. Plans and specifications not completed.			
Pictou Public Building—Addition and alterations—To complete	15,000 00	20,000 00	18,222 33
Total expenditures on this project were \$110,787.21.			
Contract (1950-51): H. J. McFarland Construction Co., Limited, \$108,282.54; payments, including final payment, \$18,222.33.			
Pigeon River—Buildings for Customs and Immigration	65,000 00	65,000 00	
Selection of suitable site not made.			
Port Arthur—Public Building (Revote \$391,000)	600,000 00	635,000 00	611,782 08
Expenditures on this project to date were \$929,035.39.			
Site purchased from the T. Eaton Realty Co., Limited, \$20,000, with interest, \$1,353.42. Contract (1950-51): Hill-Clark-Francis, Limited, \$994,719; payments, \$581,982.86; to date, \$756,545.87. F. W. Watt, Port Arthur, received \$7,728.15 for plans and specifications; to date, \$46,995.57. W. H. Bosley & Company, Toronto, received \$678.05 for appraisal of property.			
Port Colborne—Public Building—Addition and alterations—To complete (Revote \$17,000)	20,000 00	20,000 00	19,319 75
Total expenditures on this project were \$57,412.51.			
Contract (1950-51): Joseph Grassie, Jr., \$53,875; payments, including final payment, \$18,390.23.			
Port Dover—New Public Building	50,000 00	50,000 00	7,123 41
Site purchased from Sarah Maria Gamble, \$6,700.			
Ridgeway—Public Building	35,000 00	35,000 00	
St. Catharines—Site for Public Building	75,000 00	75,000 00	1,906 70
Negotiations for purchase of site not completed.			
C. K. Bradley & Co., Limited, St. Catharines, received \$703 and Arthur E. Peters, St. Catharines, \$575 for appraisal of property.			
Sarnia Public Building—Addition and alterations	100,000 00	100,000 00	
Selection of suitable site not made.			
Simcoe—Public Building	50,000 00	57,000 00	56,052 80
Site purchased from West Machinery, Limited, \$55,000.			
Southampton—Public Building	25,000 00	25,000 00	398 41
South Porcupine—Public Building—To complete (Revote \$95,000)	120,000 00	120,000 00	99,290 01
Total expenditures on this project were \$157,657.48.			
Site purchased from Northern Empire Theatres, Limited, \$11,000, with interest, \$245.62, less cost to the Crown, \$1,182.60. Contract (1950-51): Geo. E. Knowles, Limited, \$141,130.10; payments, including final payment, \$84,227.87. The contractor was paid \$1,575 for installation of radiators. T. R. Langdon, South Porcupine, received \$1,288.68 for legal fees.			
Sudbury—Public Building (Revote \$165,000)	325,000 00	318,000 00	6,068 57
Negotiations for purchase of site not completed.			
Appraisal fees were paid to: Arthur A. Duncan, Sudbury, \$700; Ernest Pitt & Company, Montreal, \$3,339; E. S. Sherwood, Ottawa, \$1,251.45; and Moyle A. Swinn, Sudbury, \$778.12.			

	Estimates	Allotments	Expenditures
Tecumseh—Payment for Public Building Site expropriated in 1949 Total expenditures on this project were \$85,072.99. Site purchased from the British American Oil Co., Limited, \$12,500, with interest, \$1,250.	15,000 00	15,000 00	14,111 98
Terrace Bay—Public Building—To complete Total expenditures on this project were \$118,230.63. Contract (1950-51): Hill-Clark-Francis, Limited, \$116,640.70; payments, including final payment, \$35,355.22.	50,000 00	50,000 00	35,355 22
Tillsonburg—Public Building Expenditures on this project to date were \$882.50. J. A. Willoughby and Sons, Toronto, received \$500 for appraisal of property.	25,000 00	25,000 00	657 50
Toronto—Accommodation for Unemployment Insurance Com- mission Selection of suitable site not made.	200,000 00	200,000 00	
Toronto—Postal Station "D"—Addition and alterations Plans and specifications not completed.	55,000 00	55,000 00	
Toronto—Postal Station "E" Expenditures on this project to date were \$48,080.05. Plans and specifications not completed.	100,000 00	100,000 00	
Toronto—Postal Station on St. Clair Avenue (Revote \$200,000).. Expenditures on this project to date were \$335,753.12. Contract: Redfern Construction Co., Limited, \$1,218,616.40; payments, \$176,367.32. Charles B. Dolphin, Toronto, received \$44,873.08 for plans and specifications, etc.; to date, \$94,873.08. Chambers & Meredith, Limited, Toronto, received \$850.50 for appraisal of property.	550,000 00	550,000 00	223,310 51
Toronto—Public Building in Danforth District This project has been deferred. A. Harvey & Company, Toronto, received \$2,387 for appraisal of property.	50,000 00	50,000 00	3,275 00
Toronto—Weston Postal Station—Addition and alterations Contract: T. J. Colbourne Construction, Limited, \$45,968; payments, \$24,992.01.	50,000 00	50,000 00	26,321 43
Welland Public Building—Addition, fittings and improvements— To complete (Revote \$149,000) Expenditures on this project to date were \$475,427.50. Contract (1949-50): R. Timms Construction & Engineering, Limited, \$460,363.23; payments, \$99,869.97; to date, \$442,927.05.	180,000 00	180,000 00	103,544 12
Windsor—Accommodation for Unemployment Insurance Com- mission (Revote \$100,000) Expenditures on this project to date were \$75,940.53. Plans and specifications not completed.	200,000 00	200,000 00	251 95
Windsor—Addition and alterations to Walkerville Postal Station (Revote \$25,000) Expenditures on this project to date were \$68,993.59. Contract: Luigi De Apollonia, \$86,898.17; payments, \$66,439.95.	75,000 00	90,000 00	68,750 77
	5,647,000 00	5,647,000 00	1,946,821 79
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	755,000 00	755,000 00	
	(13) \$4,892,000 00	\$4,892,000 00	\$1,946,821 79

Votes 346 and 753 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—Manitoba

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Emerson—Buildings for Customs and Immigration	75,000 00	75,000 00	9,680 59
Payments made to the Government of the Province of Manitoba were for: site, \$30; grading of site, \$8,892.07.			
Flin Flon—Public Building—To complete	45,000 00	45,000 00	41,289 19
Total expenditures on this project were \$272,880.29.			
Contract (1949-50): P. W. Graham & Sons, Limited, \$238,856.56; payments, including final payment, \$38,631.19. Moody and Moore, Winnipeg, received a final payment of \$2,319.65 for plans and specifications; total payments, \$9,000.72.			
Killarney—Public Building (Revote \$43,000)	60,000 00	100,000 00	93,272 13
Total expenditures on this project were \$105,553.52.			
Contract (1950-51): Peter Leitch Construction, Limited, \$102,495.66; payments, \$91,380.66.			
Roblin Public Building—Addition and alterations	15,000 00	15,000 00	224 85
Steinbach—Accommodation for Postal Service	50,000 00	40,000 00	23,710 40
Expenditures on this project to date were \$23,810.40.			
Site purchased from the Steinbach School District No. 65, \$5,000.			
Contract: Randver Sigurdson, \$142,467.81; payments, \$17,698.50.			
Swan River—Public Building—To complete (Revote \$50,000).....	170,000 00	170,000 00	88,678 98
Expenditures on this project to date were \$92,486.96.			
Contract: W. C. Wells Construction Co., Limited, \$184,250.55; payments, \$87,244.56.			
Winnipeg—Postal Accommodation at Canadian National Railways Station	25,000 00	25,000 00	
Winnipeg—Public Building	50,000 00	30,000 00	10,239 20
Expenditures on this project to date were \$239,656.43.			
Green, Blankstein, Russell & Associates, Winnipeg, received \$10,000 for plans and specifications.			
Winnipeg—Purchase of Building to accommodate Department of Veterans Affairs	265,000 00	255,000 00	252,114 10
Site purchased from Winnipeg Investments, Limited, and Nathan Rothstein, \$252,114.10.			
	755,000 00	755,000 00	519,209 44
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	25,000 00	25,000 00	
(13) \$	730,000 00	\$ 730,000 00	\$ 519,209 44

Vote 347 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—Saskatchewan

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Balcarres—Public Building (Revote \$45,000)	50,000 00	50,000 00	3,001 55
Expenditures on this project to date were \$8,192.27.			
Contract: Smith Bros. & Wilson, Limited, \$73,227; payments, \$2,921.67.			
Eston—Public Building—To complete (Revote \$25,000)	35,000 00	35,000 00	21,963 39
Expenditures on this project to date were \$86,011.60.			
Contract (1950-51): Shoquist Construction, Limited, \$78,937; payments, \$19,723.37; to date, \$78,437.			
Fort Qu'Appelle—Public Building—To complete (Revote \$20,000)	110,000 00	110,000 00	48,417 50
Expenditures on this project to date were \$105,439.93.			
Contract (1950-51): Harvey Lunam Construction Company, \$132,719.60; payments, \$46,726.99; to date, \$103,686.37.			
Ituna—Public Building—To complete	20,000 00	36,000 00	30,453 01
Expenditures on this project to date were \$85,980.88.			
Contract (1950-51): Piggott Construction Company, \$79,023; payments, \$29,515.97; to date, \$78,823.			

	Estimates	Allotments	Expenditures
Melfort Public Building—Addition and alterations—To complete (Revote \$50,000)	80,000 00	80,000 00	44,748 46
Expenditures on this project to date were \$47,485.86.			
Contract: Hartmier Construction, \$71,152.71; payments, \$41,808.71.			
Moosomin—Public Building—To complete (Revote \$20,000) ...	120,000 00	120,000 00	73,282 08
Expenditures on this project to date were \$119,042.60.			
Contract (1950-51): Piggott Construction Company, \$137,198.63; payments, \$70,478.59; to date, \$114,360.65.			
North Portal—Building for Customs and Immigration	75,000 00	75,000 00	
Expenditures on this project to date were \$27,069.36.			
Plans and specifications not completed.			
Regina—Accommodation for the Taxation Division of the Department of National Revenue	200,000 00	188,000 00	30,000 00
Expenditures on this project to date were \$67,961.05.			
The payment was made to W. G. Van Egmond and Stan. E. Storey, Regina, for plans and specifications.			
Regina—Building for Unemployment Insurance Commission—To complete (Revote \$72,000)	165,000 00	165,000 00	121,355 61
Expenditures on this project to date were \$196,040.25.			
Contract (1950-51): Harvey Lunam Construction Company, \$223,263.07; payments, \$118,346.19; to date, \$180,842.46. Portnall, Stock and Associates, Regina, received \$2,766.08 for supervision.			
Regina—Postal Accommodation	50,000 00	50,000 00	
Plans and specifications not completed.			
Regina—Weights and Measures Building—Addition and alterations Contract: Bird Construction Co., Limited, \$27,643; payment in full.	20,000 00	32,000 00	27,707 61
Saltcoats—Purchase of, and alterations to, Building for Postal Purposes	25,000 00	25,000 00	275 00
Saskatoon—Accommodation for Department of Trade and Commerce	50,000 00	34,000 00	388 10
Contract: Shannon Bros., \$59,898; no payments.			
Saskatoon—Public Building—Improvements to Heating	40,000 00	40,000 00	4,050 00
Contract: Beaton & Brady, \$30,576.29; payments, \$4,050.			
Saskatoon—Purchase, additions and alterations to London Building for Department of Veterans Affairs (Revote \$40,000)	100,000 00	100,000 00	194 97
Expenditures on this project to date were \$131,794.97.			
Plans and specifications not completed.			
Shanavon—Purchase of, and alterations to, building to accommodate Post Office and Royal Canadian Mounted Police (Revote \$9,000)	31,000 00	31,000 00	
Weyburn Public Building—Addition and alterations	75,000 00	75,000 00	83 46
This project has been abandoned.			
	1,246,000 00	1,246,000 00	405,923 74
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	78,000 00	78,000 00	
	(13) \$1,168,000 00	\$1,168,000 00	\$ 405,923 74

Votes 348 and 754 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—Alberta

	Estimates	Allotments	Expenditures
Banff—Public Building	125,000 00	108,000 00	
Plans and specifications not completed.			
Bonnyville—Public Building—To complete (Revote \$40,000) ..	110,000 00	110,000 00	105,744 43
Expenditures on this project to date were \$155,274.67.			
Contract (1950-51): James C. Haddow, \$146,021.63; payments, \$103,307.53; to date, \$145,021.63.			

	Estimates	Allotments	Expenditures
Brooks—Public Building—To complete (Revote \$85,000)	155,000 00	155,000 00	107,750 51
Expenditures on this project to date were \$108,097.95.			
Contract: Hornstrom Brothers, \$168,026.15; payments, \$104,-795.62.			
Calgary—Northern Electric Building—Repairs and improvements—To complete	60,000 00	60,000 00	25,755 96
Expenditures on this project to date were \$72,535.09.			
Contracts: (a) (1950-51) Bird Construction Co., Limited, \$54,-743.61, for alterations; final payment, \$8,199.21; (b) Dave M. Wyatt, \$32,879, for installation of new elevator; payments, \$17,556.75.			
Calgary—Weights and Measures Building—Addition and alterations	20,000 00	26,000 00	22,730 00
Total expenditures on this project were \$22,770.20.			
Contract: Poole Construction Co., Limited, \$22,254; payment in full.			
Carway—Customs and Immigration Building (Revote \$95,000) ..	100,000 00	100,000 00	396 95
Plans and specifications not completed.			
Coutts—Buildings for Customs and Immigration—To complete ..	170,000 00	181,000 00	180,097 96
Expenditures on this project to date were \$486,166.45.			
Contract (1950-51): Bird Construction Co., Limited, \$458,804.24; payments, \$176,749.79; to date, \$451,061.24.			
Edmonton—Public Building	200,000 00	200,000 00	6,372 00
Expenditures on this project to date were \$138,373.			
Appraisal fees were paid to: Stuart Darroch, Edmonton, \$600; Ernest Pitt & Co., Inc., Montreal, \$2,725; Webers Bros. Agencies, Limited, Montreal, \$1,800. Neil Primrose, Edmonton, received \$522 for legal fees and Stewart, Little and Stewart, Edmonton, \$725 for survey work.			
Edson—Site for Public Building	20,000 00	20,000 00	8,365 00
Expenditures on this project to date were \$8,825.			
Site purchased from William Orr and Mary Rose Orr, \$8,000.			
Grande Prairie—Public Building	100,000 00	100,000 00	43,504 47
Expenditures on this project to date were \$43,804.47.			
Site purchased from Sarah I. McLean, \$4,350. Contract: Poole Construction Co., Limited, \$207,283; payments, \$36,841.50.			
Leduc—Public Building—To complete	35,000 00	35,000 00	29,343 87
Total expenditures on this project were \$160,897.53.			
Contract (1950-51): Bird Construction Co., Limited, \$156,208.81; payments, including final payment, \$28,190.76. Friedman, Lieberman and Newson, Edmonton, received \$930.07 for legal fees.			
Macleod—Public Building—To complete	16,000 00	16,000 00	14,626 28
Total expenditures on this project were \$148,049.45.			
Contract (1949-50): Bird Construction Co., Limited, \$145,012.70; final payment, \$14,626.28.			
Red Deer—Public Building—To complete	130,000 00	130,000 00	114,737 15
Expenditures on this project to date were \$383,950.			
Contract (1950-51): Hornstrom Brothers, \$383,001.60; payments, \$113,780.13; to date, \$380,476.10.			
Taber—Public Building	50,000 00	50,000 00	413 10
Plans and specifications not completed.			
	1,291,000 00	1,291,000 00	659,837 68
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	118,000 00	118,000 00	
(13)	\$1,173,000 00	\$1,173,000 00	\$ 659,837 68

Votes 349 and 755 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—British Columbia

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Abbotsford—Public Building—To complete	40,000 00	40,000 00	33,674 07
Total expenditures on this project were \$139,829.58.			
Contract (1950-51): Allan & Viner Construction Co., Limited, \$126,108.29; payments, including final payment, \$33,129.39.			
Cranbrook Public Building—Addition and alterations	50,000 00	50,000 00	378 93
Contract: C. J. Oliver, Limited, \$226,866; no payments.			
Douglas—Buildings for Customs and Immigration (Revote \$80,000)	500,000 00	500,000 00	404,035 82
Expenditures on this project to date were \$404,659.39.			
Site purchased from Old English Restaurants, Limited, and Howard J. Merrill, \$65,000. Contract: Beaver Construction Company, \$517,727.25; payments, \$333,078.75. Kenneth J. Sandbrook, New Westminster, received \$3,895.57 for supervision. Charles V. Sayer was paid \$1,240 (compensation for termination of lease).			
Huntingdon—Site for Buildings for Customs and Immigration ..	32,000 00	32,000 00	26,008 50
Site purchased from: B. C. Electric Railway Co., Limited, \$500; J. H. Finlay and Phyllis Aileen Finlay, \$18,500; F. Matthews, \$4,500.			
Kimberley—Public Building (Revote \$35,000)	100,000 00	25,000 00	1,604 48
Expenditures on this project to date were \$16,739.48.			
Mrs. Ilsa J. C. Williams, Nelson, received \$1,500 for plans and specifications.			
Kingsgate—Customs and Immigration Buildings	75,000 00	75,000 00	57,557 48
Expenditures on this project to date were \$72,757.33.			
Site purchased from: Albert Carter, \$8,000; Charles William Gard Hinch and Harold Otis Hinch, Jr., \$28,000; A. H. Steeves, \$20,000. Stanley V. Shayler, Kimberley, B.C., received \$742 for survey work. Contract: C. J. Oliver, Limited, \$129,096; no payments.			
Ladner—Public Building—To complete	30,000 00	32,000 00	31,983 93
Total expenditures on this project were \$114,867.93.			
Contract (1950-51): Allan & Viner Construction Co., Limited, \$102,369.05; payments, including final payment, \$31,439.25.			
Nanaimo—Public Building (Revote \$50,000)	150,000 00	20,000 00	
Plans and specifications not completed.			
Nelson Public Building—Addition and alterations	25,000 00	28,000 00	27,551 44
Site purchased from Nelson School District No. 7, \$27,500.			
New Westminster Public Building—Addition, alterations and improvements (Revote \$140,000)	200,000 00	170,000 00	140,000 00
Expenditures on this project to date were \$141,020.			
Site purchased from the City of New Westminster, \$140,000.			
Osoyoos—Customs and Immigration Buildings—To complete (Revote \$110,000)	250,000 00	250,000 00	230,037 68
Expenditures on this project to date were \$312,525.02.			
Contract (1950-51): Geo. D. McLean & Associates, Limited, \$342,309.04; payments, \$226,277.91; to date, \$289,864.84.			
Pacific Highway—Customs Building—To complete (Revote \$75,000)	250,000 00	250,000 00	176,822 39
Expenditures on this project to date were \$177,196.03.			
Site purchased from E. J. Meilicke & Sons, Limited, \$1,080, taxes, \$1.67. Contract: Allen & Viner Construction Co., Limited, \$317,828.58; payments, \$172,990.35.			
Pentiction Public Building—Addition and alterations (Revote \$15,000)	75,000 00	155,000 00	115,407 09
Expenditures on this project to date were \$115,527.75.			
Contract: C. J. Oliver, Limited, \$152,152.60; payments, \$112,308.88.			
Prince George—Public Building (Revote \$50,000)	100,000 00	45,000 00	14,523 90
Expenditures on this project to date were \$14,698.90.			
Site purchased from: Karl Anderson, \$3,500; Arthur Samuel Fisk, \$10,800.			
Smithers—Public Building	50,000 00	50,000 00	
Plans and specifications not completed.			

	Estimates	Allotments	Expenditures
Quesnel—New Public Building	50,000 00	50,000 00	8,665 08
Site purchased from the Government of the Province of British Columbia, \$8,510.			
Trail—Public Building	50,000 00	50,000 00	300 00
Negotiations for purchase of site not completed.			
Vancouver—Building for Customs (Revote \$325,000)	400,000 00	80,000 00	35,448 70
Expenditures on this project to date were \$112,555.51.			
C. B. K. Van Norman, Vancouver, received \$35,148.48 for plans and specifications; to date, \$110,148.48.			
Vancouver—Post Office Building	200,000 00	315,000 00	291,790 06
Expenditures on this project to date were \$619,329.			
Site purchased from: British Columbia District Telegraph and Delivery Company, Limited, \$48,500 (including advance payment of \$35,000 in 1950-51), interest, \$173.84; British Columbia Land and Investment Agency, Limited, \$30,000, taxes, \$2,139.27; B.C. Motor Transportation, Limited, \$210,000 (including advance payment of \$125,000 in 1950-51), interest, \$21,222.60; Emma Cather and Tilly H. Walker, \$55,000; Home Investment Co., Limited, \$9,139.21, interest, \$1,204.37; Journal Investment Co., Limited, \$50,000 (including advance payment of \$35,000 in 1950-51); Lee My and Huey Hem Fook, \$57,500. Sherwood Lett, Vancouver, received \$510.41 for legal fees and H. A. Roberts, Limited, Vancouver, \$1,200 for appraisal of property.			
Vancouver—Purchase of Building to accommodate Postal Station "O"	50,000 00	50,000 00	48,809 35
Site purchased from Wellwood, Limited, \$47,000, insurance, \$325.11 and taxes, \$418.05. J. Arthur MacLennan, Vancouver, received \$516.19 for legal fees.			
Vanderhoof—Public Building (Revote \$25,000)	75,000 00	75,000 00	408 79
Expenditures on this project to date were \$3,218.27.			
Contract: C. J. Oliver, Limited, \$262,957; no payments.			
Vernon—Site for Public Building	15,000 00	15,000 00	8,613 87
Site purchased from Geoffrey Allan Balcombe, \$8,500, with interest, \$66.37.			
Victoria—Addition to Office Building at Astrophysical Observatory Plans and specifications not completed.	50,000 00	50,000 00	286 56
Victoria—Public Building	800,000 00	1,260,000 00	1,240,834 88
Expenditures on this project to date were \$2,359,649.71.			
Contract (1949-50): Northern Construction Company & J. W. Stewart, Limited, \$2,219,817.05; payments, \$1,223,207.96; to date, \$2,114,739.78. P. Leonard James, Victoria, received \$17,626.92 for plans and specifications, etc.; to date, \$105,869.47.			
Williams Lake—Public Building	90,000 00	40,000 00	5,326 83
Site purchased from Charles A. Eagle, \$5,000.			
	3,707,000 00	3,707,000 00	2,900,069 83
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	412,999 00	412,999 00	
(13)	\$3,294,001 00	\$3,294,001 00	\$2,900,069 83

Vote 350 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—Yukon and Northwest Territories

	Estimates	Allotments	Expenditures
Whitehorse—Public Building	100,000 00	100,000 00	60,544 68
C. B. K. Van Norman, Vancouver, received \$60,000 for plans and specifications (to date, \$70,000) and \$544.68 for travelling expenses.			
Yellowknife—Public Building (Revote \$50,000)	100,000 00	100,000 00	
Plans and specifications not completed.			
(13)	\$ 200,000 00	\$ 200,000 00	\$ 60,544 68

Vote 351 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings—Unforeseen Improvements

	Estimates	Allotments	Expenditures
Ottawa	400,000 00	400,000 00	374,742 96
Other than Ottawa	1,800,000 00	1,800,000 00	805,960 18
	(13) \$2,200,000 00	\$2,200,000 00	\$1,180,703 14
Expenditures of \$5,000 or over:			
Ottawa			
Booth Street Laboratories			\$ 11,589 00
Contract for supply and installation of fire alarm systems: Dominion Electric Protection Company, \$5,500; payment in full.			
Central Experimental Farm, sundry buildings			40,510 63
Contract for installation of automatic sprinklers in the Science Service Building: Automatic Sprinkler Co., of Canada, Limited, \$13,881.29; payments, \$13,731.29.			
Connaught			9,880 00
Copeland			84,520 65
Contract (1950-51) for partitions, etc.: J. E. Copeland Co., Limited, \$103,462.65; payments, including final payment, \$83,500.65.			
Daly			12,608 00
Contract for repairs to stonework: Edgar Dagenais, \$7,500; payment in full.			
Forest Products Laboratory			5,258 00
Langevin			23,374 20
Contract for rebuilding elevator: Turnbull Elevator Co., Limited, \$20,064; payments, \$13,543.20.			
Parliament			8,538 80
Prime Minister's Residence			5,948 62
Contract for erection of wrought iron fence: Modern Forge, Reg'd., \$5,862.90; payment in full.			
Quonset Hut "B", Lydia Street			18,641 77
Contract for alterations: Hart Construction Co., Ltd., \$18,534.95; payment in full.			
Rideau Hall, sundry buildings			6,041 19
Rideau Military Hospital			7,589 32
Temporary No. 1, No. 2, and No. 4			8,875 94
Contract for ventilation of roof spaces: A. Lanctot Construction Company, \$8,790; payment in full.			
Temporary No. 8			15,896 70
Wellington Street, roadway, sidewalk, etc., between O'Connor Street and 451 Wellington Street ..			12,642 85
West Block			8,900 00
Woods			8,497 00
Other than Ottawa			
St. John's, Nfld., Buckmaster's Field			15,552 00
Contract for addition and alterations to Building No. 29: Newfoundland Engineering & Construction Co., Limited, \$11,472; payment in full.			
St. John's, Nfld., Kenna's Hill Buildings			7,479 55
St. John's, Nfld., Naval Dockyard			5,761 44
Halifax, N.S., Dalhousie University			12,675 41
Contract for construction of a Seismograph Station Building: Foundation Maritime, Limited, \$22,891; payments, \$11,817.			
Halifax, N.S., Rockhead Hospital			119,341 75
Contract for alterations and additions to the plumbing, heating and ventilation system: T. P. Lusby and Co., Limited, \$152,824.50; payments, \$119,229.85.			
Charlottetown, P.E.I., Public Building			3,826 41
Contract for repairs to roof, etc.: County Construction Co., Limited, \$17,200; payments, \$3,753.			
Edmundston, N.B., Customs-Immigration Building			12,784 50
Contract for yard paving, cribwork, retaining wall, etc.: Yvon Nadeau, \$16,512; payments, \$12,707.14.			
Milltown, N.B., Public Building			10,093 00
Contract for the demolition and reconstruction of the clock tower walls: John Flood and Sons, Limited, \$10,093; payment in full.			
Gaspe, Que., Public Building			11,581 05
Contract for construction of a retaining wall, etc.: Lionel Rioux, \$11,541.05; payment in full.			
Hull, Que., Expropriated properties			18,298 36
The Federal District Commission received \$17,893.21 for landscaping.			
Magog, Que., Public Building			6,992 00
Montreal, Que., Examining Warehouse (new)			5,377 00

Other than Ottawa—*Concluded*

Montreal, Que., Pascal Building	21,617 03
Contract for additional ventilation: Wilfrid D. St. Cyr, \$32,813.03; payments, \$21,617.03.	
Phillipsburg, Que., Customs-Immigration Building	13,241 50
Ste. Therese de Blainville, Que., Public Building	5,846 26
Val d'Or, Que., Public Building	5,954 00
Hamilton, Ont., Public Building	29,456 00
Contract for repairs to parapet, etc.: W. H. Yates Construction Co., Limited, \$28,799; payment in full.	
Renfrew, Ont., Public Building	5,450 00
Contract for installation of electric clock system: Universal Electric, \$5,450; payment in full.	
St. Thomas, Ont., Public Building	6,515 00
Seaforth, Ont., Public Building	5,211 20
Smiths Falls, Ont., Public Building	5,500 00
Contract for installation of electric clock system: Stanley G. Brookes, Limited, \$5,500; payment in full.	
Toronto, Ont., Tip-Top Building	31,322 46
Contract for alterations: Taylor Bros., \$31,272; payment in full.	
Windsor, Ont., Ferry Building	17,304 41
Contract for alterations: Granite Construction, Limited, \$17,177; payment in full.	
Winnipeg, Man., Dominion Public Building	12,787 00
Contract for new transformer vault: Schumacher-Mackenzie, Ltd., \$10,594; payment in full.	
Winnipeg, Man., Post Office (main)	5,845 00
Winnipeg, Man., Public Building—site	6,470 55
Regina, Sask., Post Office	7,652 00
Contract for supply and installation of steam boiler, etc.: Trail Plumbing and Heating (Sask.), Limited, \$7,952; payments, \$7,652.	
Edmonton, Alta., Post Office	8,400 00
Contract for construction of a new loading platform and vestibule, etc.: James C. Haddow, \$8,400; payment in full.	
Medicine Hat, Alta., Public Building	6,404 00
Vancouver, B.C., Immigration Building	39,239 30
Contract for alterations: Allan & Viner Construction Co., Limited, \$39,150.50; payment in full.	

ENGINEERING BRANCH

Vote 352 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 317,054 00	314,054 00	297,938 16
Travelling and Removal Expenses	(5) 12,000 00	11,300 00	5,379 59
Freight, Express and Cartage	(6) 2,500 00	2,500 00	671 37
Telephones and Telegrams	(8) 10,000 00	10,000 00	7,084 45
Printing of Publications	(9) 250 00	250 00	
Office Stationery, Supplies and Equipment	(11) 10,000 00	13,000 00	11,494 85
Materials and Supplies	(12) 6,700 00	6,700 00	5,783 84
A Acquisition of Equipment	(16) 40,000 00	40,000 00	13,711 13
Repairs and Upkeep of Equipment	(17) 400 00	400 00	
Contributions, Grants, Subsidies, etc.	(20) 200 00	200 00	173 49
Sundries	(22) 200 00	700 00	363 71
	\$ 399,104 00	\$ 399,104 00	\$ 342,600 59

A Keyes Supply Co., Limited, was paid \$6,825 for freeze-thaw equipment for testing laboratories.

Revenues arising from services provided through the above expenditures amounted to \$10,668.60 (testing laboratories).

Vote 353 Engineering Services—Salaries, Surveys, Inspections, Test Borings, etc.

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 1,221,892 00	1,190,742 00	1,120,153 68
Overtime	(1) 2,000 00	2,000 00	114 38
Subsistence Allowances	(2) 5,100 00	5,100 00	4,033 65
Professional and Special Services	(4) 5,800 00	27,375 00	22,131 60
Travelling and Removal Expenses	(5) 230,000 00	206,825 00	164,057 46
Freight, Express and Cartage	(6) 8,375 00	8,775 00	6,648 66
Postage	(7) 5,460 00	7,960 00	5,697 38

		Estimates	Allotments	Expenditures
Telephones and Telegrams	(8)	18,990 00	24,990 00	21,437 50
Office Stationery, Supplies, Equipment and Furnishings ...	(11)	35,000 00	45,000 00	24,871 63
Materials and Supplies	(12)	29,265 00	31,965 00	18,750 60
Rental of Land, Buildings and Works	(15)		1,000 00	157 00
Repairs and Upkeep of Equipment	(17)	12,505 00	16,305 00	14,216 88
Rental of Equipment	(18)	9,720 00	10,720 00	5,465 30
Electricity and Water	(19)		1,000 00	38 32
Unemployment Insurance Contributions	(21)	1,500 00	2,500 00	804 01
Sundries	(22)	2,905 00	6,255 00	2,679 54
		<u>\$1,588,512 00</u>	<u>\$1,588,512 00</u>	<u>\$1,409,257 59</u>

Included in the above expenditures were: maintenance of district offices, upkeep of cars, etc., \$83,445.45; surveys of various harbour works, \$22,930; test borings, \$13,408.66 (\$6,257.80 was received from other departments and private companies and credited to this vote); operation and maintenance of inspection boats (launches): *P.W.D.*, \$6,653.24; *Dixie and Kittiwake*, \$3,800.60; *Flicker*, \$815.07; *Hilunga*, \$17,896.64; *Shearwater*, \$586.55; *Walronda*, \$13,597.85; Tug Boat, *Gus*, \$1,268.93.

Vote 354 Engineering Services—Construction or Acquisition of Buildings, Works, Land and New Equipment

		Estimates	Allotments	Expenditures
Construction of Storage Sheds, Newfoundland	(13)	25,000 00	25,000 00	
Acquisition of Equipment	(16)	153,500 00	153,500 00	86,098 90
Contract (1950-51): Star Shipyard (Mercer's), Limited, \$129,871.68 for construction of the survey launch <i>Hilunga</i> ; payments, including final payment, \$65,240.				
		<u>\$ 178,500 00</u>	<u>\$ 178,500 00</u>	<u>\$ 86,098 90</u>

Votes 355 and 756 Dredging—Maintenance and Operation of Plant and Contract and Day Labour Works, in the amounts by Divisions as detailed in the Estimates

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	990,944 00	950,444 00	858,863 99
Overtime	(1)	26,385 00	25,385 00	4,253 80
Subsistence Allowances	(2)	195,115 00	195,115 00	151,786 85
A Rental of Dredging Plant and Crews	(4)	280,050 00	290,750 00	174,519 27
Travelling and Removal Expenses	(5)	21,475 00	24,725 00	14,067 20
Freight, Express and Cartage	(6)	9,710 00	11,010 00	8,768 99
Postage	(7)	750 00	1,050 00	818 50
Telephones and Telegrams	(8)	4,850 00	4,850 00	3,739 19
Office Stationery, Supplies and Equipment	(11)	3,250 00	3,250 00	1,220 55
Materials and Supplies	(12)	504,965 00	496,115 00	313,122 58
B Dredging by Contract or Day Labour	(13)	503,000 00	473,000 00	108,574 91
C Redredging by Contract or Day Labour	(14)	826,000 00	826,000 00	375,915 15
Rentals of Land, Buildings and Works	(15)		1,500 00	788 61
D Repairs and Upkeep of Equipment	(17)	318,000 00	388,000 00	368,275 41
Rentals of Equipment	(18)	1,200 00	2,150 00	1,128 75
Electricity, Water, Etc.	(19)	22,300 00	22,300 00	7,406 42
Unemployment Insurance Contributions and Other Benefits	(21)	12,440 00	13,126 00	8,839 60
Sundries	(22)	30,645 00	22,309 00	4,900 29
		<u>\$3,751,079 00</u>	<u>\$3,751,079 00</u>	<u>\$2,406,990 06</u>

A Payments in connection with dredging operations at the points shown in parentheses were to: J. P. Porter Co. Limited, \$124,677.90 (Fortune, Nfld., \$40,037.81, Grand Banks, Nfld., \$84,640.09); Donald F. Cantley, \$6,720 (Pictou, N.S.); Lloyd Davidson, \$6,110 (French River, P.E.I.); R. S. MacDonald, \$4,850.63 (Egmont Bay, P.E.I.); Davie Shipbuilding & Repairing Co., Limited, \$6,927.50 (Quebec); Sorel Harbour Tugs, Limited, \$10,062 (Quebec); White Pass & Yukon Route, \$7,717.94 (Yukon River, Y.T.).

B Contracts of \$5,000 or over:

Contractor	Location	Amount of Contract	Payments in 1951-52	Payments to date
Diamond Construction Co., Limited	Little Cape, N.S.	\$ 5,833 22	\$ 5,833 22	\$ 5,833 22 (f)
F. W. Digdon & Sons, Limited	Cribbins Point, N.S. ... (a)	10,813 28	8,923 28	10,813 28 (f)
McNamara Construction Co., Limited	Nanticoke Creek, Ont. .	19,250 00	19,250 00	19,250 00 (f)
Theode Robidoux	Prescott, Ont. (b)	13,702 50	13,702 50	13,702 50 (f)
	Shuster's Wharf, Belleville, Ont. (c)	48,830 00	29,207 00	29,207 00

(f) Including final payment.

(a) Payments in 1951-52 included \$6,125.78 charged to "C" Ballantyne's Cove, to date, \$8,015.78.

(b) Contributions received towards the cost of this project were: Canadian Pacific Railway Company, \$5,954.49; Department of Transport, \$2,181.25.

(c) The Department of Transport contributed \$632 towards the cost of this project.

Dredging by local tender at Belœil, Que., cost \$11,600 (Marine Industries, Limited); at 3 other points, \$1,663.70. Work carried out by day labour at Inverness, N.S., cost \$5,768.25; at 31 other points, \$25,111.54.

C Contracts of \$5,000 or over:

Contractor	Location	Amount of Contract	Payments in 1951-52	Payments to date
F. W. Digdon & Sons, Limited	Ballantyne's Cove, N.S. (see Cribbins Point, N.S., under "B" above)			
H. J. Harris & V. J. Harris .	L'Ardoise Beach, N.S.	\$ 26,761 84	\$ 18,094 93	\$ 18,094 93
Stanley Mason	Bailey's Brook, N.S.	14,521 50	14,521 50	14,521 50 (f)
J. P. Porter Co., Limited....	Feltzen South (payments in 1951-52 include \$9,490.10 charged to Vote 382, under Engineering Branch, Lunenburg, N.S.)	63,753 44	27,000 10	63,753 44 (f)
	La Have River and Mahone Bay, N.S.	27,949 01	1,590 12	27,949 01 (f)
Merrill D. Rawding	Goat Lake (Squid Cove), N.S.	10,007 86	6,124 49	10,007 86 (f)
	Little Harbour, N.S.	14,212 50	4,509 19	5,127 35
Denis Leblanc	Botsford, N.B.	8,848 56	6,139 99	8,848 56 (f)
	Cape Bald, N.B.	15,642 81	6,677 38	15,642 81 (f)
	Harshman's Brook, N.B.	10,620 60	2,730 03	10,620 60 (f)
	Richibucto Cape, N.B.	9,040 00	1,616 12	7,467 34
Estate of Felix Michaud....	Campbellton, N.B.	18,259 55	18,259 55	18,259 55 (f)
Harold N. Price	Leger Brook, N.B.	13,205 00	775 92	775 92
Price Construction, Limited.	Point Sapin, N.B.	10,975 42	10,655 79	10,975 42 (f)
J. P. Porter Co., Limited....	Riviere du Loup, Que.	60,982 30	34,447 30	60,982 30 (f)
Restigouche Dredging Co., Limited	Miguasha and St. Omer, Que.	9,537 91	2,409 91	9,537 91 (f)
Royalmount Construction, Limited	Ste. Anne de Sorel, Que. ...	75,756 25	20,867 45	34,724 06
Ireneé Verreault	Anse du Cap, Que. (\$7,329.83) } Gaspe, Que. (\$33,850.14) }	41,179 97	4,911 98	41,179 97 (f)
	Barachois de Malbaie, Que..	18,144 00	1,814 40	18,144 00 (f)
	L'Anse au Beaufils, Que. ...	30,896 37	10,046 97	30,896 37 (f)
	Riviere au Renard, Que.	10,611 21	10,611 21	10,611 21 (f)
Detroit River Construction, Limited	Belle River, Ont.	9,280 00	9,280 00	9,280 00 (f)
McNamara Construction Co., Limited	Toronto (Eastern Channel), Ont.	29,818 60	29,818 60	29,818 60 (f)
Russell Construction Co., Limited	Port Hope, Ont.	13,121 88	13,121 88	13,121 88 (f)

(f) Including final payment.

Dredging by local tender at Blind River, Ont., cost \$11,680 (A. B. McLean and Sons, Limited); Lillooet River, B.C., \$8,400 (Fraser River Dredging Co., Limited, \$2,800; Tretheway Logging Co., Limited, \$5,600); at 4 other points, \$6,040.31. Inspection cost \$11,966.63 and other charges were \$658.46. Work carried out by day labour at Walton, N.S., cost \$5,175.58. Windsor, N.S., \$5,184.32, Fraser River (Chilliwack), B.C., \$6,422.54, Squamish, B.C., \$7,998.63, Stikine River, B.C., \$7,416.79; at 44 other points, \$52,311.40.

D Contracts of \$5,000 or over:

Contractor	Repairs to floating plant	Amount of Contract	Payments in 1951-52	Payments to date
Vincent Babine	Dredge P.W.D. No. 21— pontoons	\$ 8,540 00	\$ 8,540 00	\$ 8,540 00 (f)
British Columbia Marine Engineers and Shipbuilders, Limited	Dredge No. 305 <i>King Edward</i>	18,317 98	18,317 98	18,317 98 (f)
Davie Shipbuilding & Re- pairing Co., Limited	Dredge P.W.D. No. 130	6,698 00	6,698 00	6,698 00 (f)
Pictou Foundry and Machine Co., Limited	Dredge P.W.D. No. 4	13,960 00	13,960 00	13,960 00 (f)
	Dredge P.W.D. No. 9	22,232 00	9,003 96	9,003 96
	Dredge P.W.D. No. 12	10,140 00	10,140 00	10,140 00 (f)
	Tug <i>Sogenda</i>	22,780 00	13,326 30	13,326 30
Port Hawkesbury Marine Railway Co., Limited	Dredge No. 115	20,515 00	4,821 03	20,515 00 (f)
Saint John Iron Works, Limited	Dredge No. 4	7,410 00	7,410 00	7,410 00 (f)
Bruce Stewart & Co., Limited	Dredge <i>Pownal</i> No. 2	6,305 00	3,688 42	3,688 42
Sydney Engineering and Dry Dock Co., Limited	Tug <i>Canso</i>	33,370 00	11,736 00	11,736 00
	Tug <i>Pugwash</i>	12,560 00	2,386 40	12,560 00 (f)
Toronto Dry Dock Co., Limited	Dredge No. 117	20,840 00	17,088 00	20,840 00 (f)
	Scow No. 53	13,615 00	3,199 53	13,615 00 (f)

(f) Including final payment.

A comparative statement of expenditures and revenues follows:

	Total Expenditures		Total Revenues	
	1951-52	1950-51	1951-52	1950-51
General Superintendence	21,144 45	16,680 50		
Newfoundland	202,813 78	792,402 63	4,115 75	3,522 00
Maritime Provinces	853,361 75	1,253,743 82	5,555 50	
Ontario and Quebec	598,995 16	1,048,614 50	1,331 16	260 00
Manitoba, Saskatchewan, Alberta and Northwest Territories	238,368 19	245,764 74	5,808 00	300 00
British Columbia and Yukon	492,306 73	527,936 93	14,912 00	4,020 00
	<u>\$2,406,990 06</u>	<u>\$3,885,143 12</u>	<u>\$ 31,722 41</u>	<u>\$ 8,102 00</u>

Votes 356 and 757 Dredging—New Plant, in the amounts by Divisions as detailed in the Estimates.....

Expenditures..... (16) \$ 765,100 00
\$ 663,371 80

Contracts:

Contractor	Project	Amount of Contract	Payments in 1951-52	Payments to date
Canadian Vickers, Limited ...	(1949-50) cost plus fixed fee, \$36,375: construction of Grab Hopper Dredge (Nfld.)	\$ 581,013 52	\$ 17,928 52	\$ 581,013 52 (f)
	Construction of 7 steel pontoon for Dredge No. 21..	37,940 00	30,352 00	30,352 00
Geo. T. Davie & Sons, Limited	Construction of 2 Hopper Scows for Dredges No. 128 and No. 129	55,000 00	55,000 00	55,000 00 (f)

Contractor	Project	Amount of Contract	Payments in 1951-52	Payments to date
Pictou Foundry and Machine Co., Limited	Construction of steel pontoons for Dredge No. 21 ..	19,365 00	15,492 00	15,492 00
	Construction of steel pontoons for Dredge No. 12 ..	17,395 00	13,916 00	13,916 00
Saint John Dry Dock Co., Limited	(1949-50) construction of new hull for Dredge No. 5 which will be called Dredge No. 21	568,250 00	325,710 82	534,870 30
Standard Iron & Engineering Works Limited	Construction of steel scow for Dredge No. 251	27,571 52	27,571 52	27,571 52 (f)
Vancouver Shipyards, Limited.	Construction of pipe pontoons for Dredge No. 305 <i>King Edward</i>	14,650 00	14,650 00	14,650 00 (f)
Western Bridge & Steel Fabricators, Limited	Construction of steel hull for Sandpump No. 252	35,996 19	35,996 19	35,996 19 (f)

(f) Including final payment.

Equipment was purchased as follows: Tug, *M. V. Nodaway* for use in connection with Sandpump No. 252, \$13,000 (Yellowknife Transportation Co., Limited); Tug *S. S. Bradbury* to replace Tug *Baldur*, \$20,000 (Powell Transports, Limited); pumping equipment for Sandpump No. 252, \$35,209.47, of which Western Bridge & Steel Fabricators, Limited received \$8,087.90; equipment and material for Dredge No. 251, \$16,573.26.

The following work was carried out by day labour: completion of Sandpump No. 252, \$22,973.09 (labour, \$6,689.01; materials and supplies, \$16,284.08); completion of Sandpump No. 253, \$6,359.77 (labour, \$2,037.15; materials and supplies, \$4,322.62); rehabilitation, weatherstripping, painting, etc., of Tug *S. S. Bradbury*, \$10,134.43 (labour, \$2,796.30; materials and supplies, \$7,338.13).

A comparative statement of expenditures follows:

	Total Expenditures	
	1951-52	1950-51
Newfoundland	17,928 52	547,481 54
Maritime Provinces	386,982 09	432,546 29
Ontario and Quebec	55,120 62	47,879 47
Manitoba, Saskatchewan, Alberta and Northwest Territories	188,690 57	45,997 03
British Columbia and Yukon	14,650 00	
	<u>\$ 663,371 80</u>	<u>\$1,073,904 33</u>

Vote 357 Graving Docks—Maintenance and Operation, in the amounts by Docks as detailed in the Estimates

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 180,345 00	187,620 00	185,646 99
Professional and Special Services	(4) 9,000 00	9,000 00	574 36
Travelling Expenses	(5) 175 00	175 00	148 37
Freight, Express and Cartage	(6) 10 00	10 00	1 26
Telephones and Telegrams	(8) 1,150 00	1,325 00	1,191 16
Materials and Supplies	(12) 36,450 00	34,450 00	32,465 41
Repairs and Upkeep of Docks and Appurtenant Works, including Materials required therefor	(14) 51,495 00	41,345 00	27,344 86
Spur Track Rental	(15) 50 00	50 00	34 82
Repairs and Upkeep of Equipment	(17) 1,500 00	1,500 00	735 92
Electric Power, Gas, Water, etc.	(19) 43,686 00	48,386 00	48,116 93
Unemployment Insurance Contributions	(21) 205 00	205 00	130 49
Sundries	(22) 205 00	205 00	106 97
	<u>\$ 324,271 00</u>	<u>\$ 324,271 00</u>	<u>\$ 296,497 54</u>

A comparative statement of expenditures and revenues follows:

	Total Expenditures		Total Revenues	
	1951-52	1950-51	1951-52	1950-51
Champlain Graving Dock, Lauzon, Que.	90,781 24	148,244 47	86,366 50	69,518 50
Esquimalt, B.C., Graving Dock	134,751 78	123,634 51	95,796 66	77,730 51
Esquimalt, B.C., Old Dry Dock	573 56	2,564 07	1,925 25	1,428 90
Lorne Graving Dock, Lauzon, Que.	65,919 95	145,389 27	29,000 00	20,039 00
Selkirk, Man., Repair Slip	4,471 01	7,904 55	3,566 00	2,300 50
	<u>\$ 296,497 54</u>	<u>\$ 427,736 87</u>	<u>\$ 216,654 41</u>	<u>\$ 171,017 41</u>

Vote 358 Graving Docks—Construction or Acquisition of Buildings, Works, Land and New Equipment, in the amounts by Docks as detailed in the Estimates

	Estimates	Allotments	Expenditures
Replacement of Stores and Carpenter Shop for Champlain Graving Dock, Lauzon, Que.	32,000 00	32,000 00	12,220 00
Contract (1950-51): Frs. Jobin, Inc., \$73,582; final payment, \$12,202.			
Reconstruction of Toilet Building for Lorne Graving Dock, Lauzon, Que.	12,000 00	12,000 00	10,375 65
Contract (1950-51): Joseph Lionel Bizier, \$38,533.50; payments, including final payment, \$10,375.65.			
	(13) <u>\$ 44,000 00</u>	<u>\$ 44,000 00</u>	<u>\$ 22,595 65</u>

Vote 617 Graving Docks—Prince Rupert Dry Dock and Shipyard and appurtenant works—To provide for operating losses and essential repairs in the fiscal years 1950-51 and 1951-52, in accordance with the terms of Order in Council, P.C. 95/6770 of December 15, 1951

Expenditures	117,000 00
	(33) <u>\$ 99,082 04</u>

The payment was made to the Canadian National Railways.

Vote 359 Locks and Dams—Maintenance and Operation

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 50,532 00	51,657 00	51,305 05
Isolation Allowances	(2) 720 00	469 00	432 58
Professional and Special Services	(4) 10,030 00	8,780 00	7,414 72
Travelling and Removal Expenses	(5) 160 00	161 00	160 50
Freight, Express and Cartage	(6) 6,030 00	655 00	509 17
Postage	(7) 15 00	15 00	
Telephones and Telegrams	(8) 1,680 00	1,480 00	777 83
Office Stationery, Supplies and Equipment	(11) 100 00	100 00	
Materials and Supplies	(12) 11,900 00	10,350 00	9,845 59
A Repairs and Upkeep of Locks and Dams and Appurtenant Works, including Materials required therefor	(14) 74,620 00	88,820 00	88,415 42
Electric Power, Water, Gas, etc.	(19) 2,112 00	2,112 00	2,007 20
Sundries	(22) 155 00	155 00	92 38
Supplement as approved by Treasury Board (transfer from Vote 381)	6,700 00		
	<u>\$ 164,754 00</u>	<u>\$ 164,754 00</u>	<u>\$ 160,960 44</u>

A Contract (1950-51): Paul O. Goulet and Albert Therien, \$20,806.50 for rip-rap protection work at Quinze Dam, Que.; payments, including final payment, \$16,207.45. Work carried out by day labour at Timiskaming Dam (Ontario side) cost \$18,500.41 (labour, \$3,698.39; materials and supplies, \$14,802.02).

A comparative statement of expenditures by locks and dams follows:

	Total Expenditures	
	1951-52	1950-51
Riviere du Lievre Lock and Dam, Que.	4,060 73	9,833 98
French River Dams, Ont.	12,694 65	15,734 60
Latchford Dam, Ont.	802 55	3,008 87
St. Andrew's Lock and Dam, Man.	18,571 98	19,442 04
Cowan Dam, Sask.	34 11	21,999 14
Okanagan Dam, B.C.	196 27	283 00
Quinze Dam, Que.	31,616 89	18,462 85
Timiskaming Dam, Quebec and Ontario	27,857 40	154,437 86
Fryer's Island Dam, Que.	5,808 51	1,013 93
Lewes River Dam, Yukon	7,579 72	10,057 95
General—Salaries, wages and allowances	109,222 81	254,274 22
	51,737 63	47,801 35
	<u>\$ 160,960 44</u>	<u>\$ 302,075 57</u>

Votes 360, 758 and 618 Locks and Dams—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Construction of Buildings and Works	(13) 29,600 00	50,600 00	50,589 87
Intrusion-Prepakt, Limited, was paid \$26,489 in full and final settlement of all claims in respect of additional costs incurred due to a suspension of work between February and October, 1950, on a contract for rebuilding and reconstruction of apron, etc., at Timiskaming Dam (Ontario side).			
Acquisition of Equipment	(16) 26,745 00	5,745 00	4,779 09
	<u>\$ 56,345 00</u>	<u>\$ 56,345 00</u>	<u>\$ 55,368 96</u>

Vote 361 Snagboats—Maintenance and Operation

	Estimates	Allotments	Expenditures
Salaries and Wages	58,703 00	65,403 00	65,403 00
Allotted from Vote 131, Salaries, etc.	3,200 00	3,200 00	3,189 16
Overtime	(1) 61,903 00	68,603 00	68,502 16
Subsistence Allowances	(1) 2,000 00	100 00	
Professional and Special Services	(2) 17,673 00	16,403 00	16,379 91
Travelling and Removal Expenses	(4) 300 00	300 00	75 00
Freight, Express and Cartage	(5) 1,000 00	1,000 00	223 50
Telephones and Telegrams	(6) 25 00	425 00	210 53
Materials and Supplies	(8) 50 00	150 00	60 35
Repairs and Upkeep of Equipment	(12) 11,500 00	16,670 00	16,612 46
Electric Power, Water, Gas, etc.	(17) 20,775 00	9,675 00	8,538 77
Unemployment Insurance Contributions	(19) 400 00	400 00	43 89
Sundries	(21) 450 00	750 00	731 47
	(22) 400 00	700 00	628 23
	<u>\$ 115,176 00</u>	<u>\$ 115,176 00</u>	<u>\$ 112,096 27</u>

A comparative statement of expenditures follows:

	Total Expenditures	
	1951-52	1950-51
Snagboat <i>Essington</i>	51,563 03	47,310 45
Snagboat <i>Samson</i>	60,533 24	50,762 84
	<u>\$ 112,096 27</u>	<u>\$ 98,073 29</u>

Vote 362 Roads and Bridges—Maintenance and Operation, in the amounts by Roads and Bridges as detailed in the Estimates

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	71,359 00	71,359 00	35,847 34
Professional and Special Services	(4)	6,003 00	5,703 00	4,147 01
Freight, Express and Cartage	(6)	575 00	575 00	25 97
Postage	(7)	2 00	2 00	
Telephones and Telegrams	(8)	500 00	600 00	300 85
Materials and Supplies	(12)	10,039 00	7,539 00	3,081 35
A Acquisition and Installation of Auxiliary Power Supply for Burlington Channel Bridge	(13)	25,000 00	24,013 00	22,707 56
B Repairs and Upkeep of Roads and Bridges and Appurtenant Works, including Materials required therefor	(14)	149,430 00	152,917 00	57,103 92
Acquisition of Equipment	(16)	1,385 00	1,385 00	128 00
Repairs and Upkeep of Equipment	(17)	700 00	700 00	
Rentals of Equipment	(18)	1,700 00	1,700 00	1,011 00
Electricity, Water, Gas, Etc.	(19)	10,875 00	10,875 00	9,533 03
Unemployment Insurance Contributions	(21)	125 00	325 00	230 26
Sundries	(22)	425 00	425 00	8 00
		<u>\$ 278,118 00</u>	<u>\$ 278,118 00</u>	<u>\$ 134,124 29</u>

A *Burlington Channel Bridge*.—Olmstead and Parker Construction Co., Limited, were paid \$5,619 for extension to the Power House; Storey Pump and Equipment Company, \$10,978 for engine and speed reducer.

B *Kingston, Lasalle Causeway*.—Contract (1950-51): Edmond Lessard, \$5,850 for cleaning and painting steel work; final payment, \$1,690.

New Westminster Bridge.—At the close of the fiscal year, the expenditures from this vote were transferred to the Fraser River Bridge—Maintenance Account (see under Open Accounts further on in this section) to which account the revenues were credited.

The cost of maintenance and operation of the bridge in 1951-52 was \$71,282.47, of which \$32,252.54 was paid for salaries, and \$39,029.93 for maintenance and repairs, including \$8,403.75 as payment to Seaboard Advertising Co., Limited, on a contract of \$12,450 for painting.

Revenues collected for use of the bridge totalled \$133,049.01 made up of payments by British Columbia Railway Co., Limited, \$19,400.05, Canadian National Railways, \$84,332.54 and Great Northern Railway Company, \$29,316.42.

Generally.—Berthier Island Bridges, Que., \$6,744.18 for maintenance and repairs (labour, \$5,078.65; materials and supplies, \$1,665.53); Great Bear River, Portage Road, N.W.T., \$4,103.96 for maintenance for the year 1951 (Northern Transportation Company (1947), Limited); Ottawa bridges and approaches, \$15,163.33, of which \$3,061.26 was for lighting and \$12,102.07 for maintenance and repairs (labour, \$6,318.91; materials and supplies, \$5,783.16); Perley Bridge, Hawkesbury, Ont., \$4,635.99, including an additional payment of \$627.93 (\$156.98 was contributed by the Province of Ontario as its share) to Dibblee Construction Co., Limited, on a contract of \$33,265.68 for repairs to approach (Ontario side) and \$4,165.04 for maintenance and repairs (labour, \$2,269.63; materials and supplies, \$1,895.41); 11 lesser works, \$12,124.28.

A comparative statement of expenditures follows:

	Estimates	Total Expenditures	
	1951-52	1951-52	1950-51
Burlington Channel Bridge	62,200 00	55,820 96	33,196 09
Kingston, LaSalle Causeway	73,168 00	35,531 59	44,771 45
New Westminster Bridge (see comments above)	86,825 00		
Generally	55,925 00	42,771 74	93,928 69
	<u>\$ 278,118 00</u>	<u>\$ 134,124 29</u>	<u>\$ 171,896 23</u>

Vote 363 Roads and Bridges—Towards International Bridge over the St. Croix River between St. Stephen, N.B., and Calais, Me., the State of Maine to pay a like amount (Revote)

Expenditures (13) **\$ 10,000 00**
717 12

An extensive traffic survey undertaken jointly to determine the location and size of the proposed bridge was not completed.

Vote 364 Roads and Bridges—Towards Interprovincial Bridge over the Ottawa River between Pembroke, Ontario, and Allumette Island, Quebec, the Province of Ontario and Quebec each to pay one-third of the cost and maintenance thereof

Expenditures (13) \$ 50,000 00
nil

Tentative plans have been prepared and negotiations have been entered into with the Governments of the Provinces of Ontario and Quebec.

Dry Dock Subsidies, c. 191, R.S. (20) \$ 360,000 00

A Burrard Dry Dock (North Vancouver) 112,500 00
B Saint John Dry Dock 247,500 00
\$ 360,000 00

Payment of a subsidy is based on a certificate of the Chief Engineer of the Department that the dock has been kept in a constant state of efficiency, that no discrimination has been shown against any vessel wishing to use the dock, and that the rates charged have not exceeded the rates agreed upon between the Department and the dry dock management.

The Act of 1910 and the amending Act of 1917 are consolidated in the Dry Dock Subsidies Act, c. 191, R.S. A This subsidy, paid to Burrard Dry Dock Co., authorized by c. 27, 1917, is $4\frac{1}{2}$ per cent on a cost of \$2,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1960. The amount of \$2,381.86 is retained from the subsidy each year and is deposited to the credit of the Burrard Dry Dock Pontoons Replacement Funds Account (see Open Accounts further on in this section).

B This subsidy, paid to Saint John Dry Dock and Shipbuilding Co., Ltd., authorized by c. 27, 1917, is $4\frac{1}{2}$ per cent of the cost of \$5,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1959.

Votes 365, 759 and 619 Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works—Newfoundland

	Estimates	Allotments	Expenditures
Anderson's Cove—Wharf	12,500 00	12,500 00	8,237 77
Work carried out by day labour cost \$8,237.77 (materials and supplies).			
Arnold's Cove—Wharf	15,000 00	15,000 00	14,555 38
Work carried out by day labour (labour, \$3,388.55; materials and supplies, \$11,166.83).			
Bar Haven—Wharf	18,000 00	18,000 00	16,644 08
Work carried out by day labour (labour, \$5,299.29; materials and supplies, \$11,344.79).			
Bay De Verde—Breakwater repairs	60,000 00	78,000 00	77,251 02
Contract: North Shore Construction Co., Limited, \$76,000; payment in full.			
Benoits Cove—Wharf	8,500 00	8,500 00	7,005 10
Work carried out by day labour (labour, \$1,924.35; materials and supplies, \$5,080.75).			
Bonavista—Breakwater improvements	85,000 00	85,000 00	56,426 40
Contract: North Shore Construction Co., Limited, \$118,793.10; payments, \$55,199.45.			
Bonavista—Deepwater wharf and dredging (Revote \$208,000) ..	683,600 00	714,653 00	706,409 22
Total expenditures on this project were \$706,499.04. Contract: North Shore Construction Co., Limited, \$230,411.91; payment in full. J. P. Porter Co., Limited, received \$470,704.50 for rental of dredge, <i>The Delver</i> and plant together with drill scow, for a period of 6 months.			
Carbonear—Wharf reconstruction (Revote \$150,000)	305,000 00	273,947 00	150,800 78
Contract: Chester Dawe, Limited, \$321,540; payments, \$147,448.10.			
Cox's Cove—Wharf	14,500 00	14,500 00	14,297 33
Work carried out by day labour (labour, \$3,495.42; materials and supplies, \$10,801.91).			
Fogo—Harbour improvements	66,500 00	42,500 00	85 34
Tenders called but bid not accepted.			

	Estimates	Allotments	Expenditures
Fortune—Wharf extension	25,000 00	25,000 00	23,846 38
Work carried out by day labour (labour, \$8,614.46; materials and supplies, \$15,231.92).			
Frederickton—Wharf—To complete (Revote \$4,000)	7,000 00	7,000 00	6,236 02
Total expenditures on this project were \$13,482.75.			
Work carried out by day labour (labour, \$2,974.10; materials and supplies, \$3,261.92).			
Frenchman's Cove (Bay of Islands)—Wharf	8,500 00	8,500 00	6,582 72
Work carried out by day labour (labour, \$3,119.32; materials and supplies, \$3,463.40).			
Grand Bank—Reconstruction of Harbour Works—To complete ..	174,000 00	174,000 00	65,009 77
Expenditures on this project to date were \$65,096.08.			
Contract: Diamond Construction Co., Limited, \$171,302; payments, \$63,338.32.			
Grates Cove—Breakwater	13,500 00	19,500 00	19,183 62
Contract: North Shore Construction Co., Limited, \$18,625; payment in full.			
Great Merasheen—Wharf	16,000 00	16,000 00	4,485 69
Work carried out by day labour (labour, \$226.14; materials and supplies, \$4,259.55).			
Indian Islands—Wharf	10,000 00	10,000 00	3,994 00
Work carried out by day labour cost \$3,994 (materials and supplies).			
Main Brook—Wharf	12,000 00	12,000 00	10,845 58
Work carried out by day labour (labour, \$2,866.12; materials and supplies, \$7,979.46).			
Meadows—Wharf	8,200 00	8,200 00	7,050 82
Work carried out by day labour (labour, \$2,942.81; materials and supplies, \$4,108.01).			
Middle Arm—Wharf	12,000 00	12,000 00	11,666 00
Work carried out by day labour (labour, \$3,723.70; materials and supplies, \$7,942.30).			
Milltown (Bay D'Espoir)—Wharf	12,000 00	12,000 00	11,511 59
Work carried out by day labour (labour, \$3,978.83; materials and supplies, \$7,532.76).			
Newman's Cove—Breakwater wharf—to complete (Revote \$1,000)	7,000 00	7,000 00	3,037 75
Expenditures on this project to date were \$14,754.24.			
Work carried out by day labour (labour, \$2,441.31; materials and supplies, \$556.74).			
Norris Point—Wharf	17,000 00	17,000 00	
Paquet—Wharf—To complete	3,000 00	3,000 00	2,405 54
Total expenditures on this project were \$11,700.70.			
Work carried out by day labour (labour, \$925.31; materials and supplies, \$1,480.23).			
Rencontre East—Wharf	11,000 00	11,000 00	10,672 75
Work carried out by day labour (labour, \$3,262.19; materials and supplies, \$7,410.56).			
Robert's Arm—Wharf	9,000 00	9,000 00	4,891 55
Work carried out by day labour (labour, \$4,161.55; materials and supplies, \$730).			
Roddickton—Wharf	1,950 00	1,950 00	1,904 53
Work carried out by day labour (labour, \$611.45; materials and supplies, \$1,293.08).			
St. Brendan's—Wharf	15,000 00	15,000 00	13,182 97
Work carried out by day labour (labour, \$5,298.05; materials and supplies, \$7,884.92).			
St. Lawrence—Mooring block and approach	8,000 00	8,000 00	
Seal Cove (White Bay)—Wharf	14,000 00	14,000 00	10,419 00
Work carried out by day labour (labour, \$3,726.80; materials and supplies, \$6,692.20).			
Seldom-Come-By—Wharf	17,000 00	17,000 00	13,273 06
Work carried out by day labour (labour, \$3,078.60; materials and supplies, \$10,194.46).			
Twillingate—Harbour improvements	140,000 00	140,000 00	161 21
Contract: North Shore Construction Co., Limited, \$143,150; no payments.			

	Estimates	Allotments	Expenditures
Twillingate—Wharf reconstruction (Revote \$225,000)	243,000 00	243,000 00	168,358 49
Contract: Chester Dawe, Limited, \$375,000; payments, \$165,294.66.			
	2,052,750 00	2,052,750 00	1,450,431 46
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	170,949 00	170,949 00	
(13)	\$1,881,801 00	\$1,881,801 00	\$1,450,431 46

**Votes 366 and 760 Construction, acquisition, major repairs and improvements of, and plans and sites
for, harbour and river works—Nova Scotia**

	Estimates	Allotments	Expenditures
Auld's Cove—Wharf replacement	15,500 00	15,500 00	14,342 93
Total expenditures on this project were \$24,229.36. Contract (1950-51): Price Construction Company, \$23,037.36; payments, including final payment, \$13,792.86.			
Bay St. Lawrence—Harbour repairs and improvements—to com- plete (Revote \$34,000)	59,000 00	59,000 00	56,480 18
Total expenditures on this project were \$238,848.29. Contract (1949-50): Donald F. Cantley, \$237,925.89; payments, including final payment, \$56,480.18.			
Big Bras d'Or—Wharf extension	24,000 00	24,000 00	77 92
Blue Rocks (Sandy Cove)—Breakwater (Revote \$30,000)	37,000 00	37,000 00	25,810 15
Total expenditures on this project were \$34,651.77. Contract (1950-51): The Atlantic Bridge Co., Limited, \$33,508.99; payments, including final payment, \$24,758.99.			
Breen's Pond—Breakwater replacement—To complete (Revote \$59,000)	70,000 00	70,000 00	67,500 12
Total expenditures on this project were \$174,605.67. Contract (1950-51): M. C. Campbell Construction Co., Limited, \$72,975.69; payments, including final payment, \$66,303.49.			
Broad Cove Marsh—Harbour improvements	58,000 00	58,000 00	48 63
Plans and specifications not completed.			
Brooklyn—Breakwater repairs and improvements (Revote \$145,000)	200,000 00	200,000 00	263 31
Plans and specifications not completed.			
Brooklyn—Towards dredging	66,000 00	66,000 00	178 60
Contract: J. P. Porter Company, Limited, \$116,806.15; no payments.			
Charlos Cove—Wharf reconstruction	30,000 00	30,000 00	
Clarkes Harbour—Dredging—To complete	22,000 00	22,000 00	3,105 17
Total expenditures on this project were \$33,166.39. Contract (1950-51): Diamond Construction Co., Limited, \$31,051.66; final payment, \$3,105.17.			
Coddles Harbour—Dredging	70,000 00	70,000 00	153 25
Tenders unacceptable.			
Cooper's Point—Breakwater (Revote \$33,000)	34,500 00	34,500 00	34,481 56
Total expenditures on this project were \$34,567.44. Contract: A. J. Campbell, J. A. Campbell and A. J. McIsaac, \$33,534.05; payment in full.			
Delaps Cove—Breakwater-wharf extension	56,000 00	56,000 00	117 07
Contract: R. A. Douglas, \$68,870; no payments.			
Dennis Point (Lower West Pubnico)—Harbour improvements ..	69,000 00	62,000 00	
Plans and specifications not completed.			
Digby—Improvements to Spur Pier	112,000 00	112,000 00	168 84
Contract: M. A. Condon & Son, \$98,058.40; no payments.			

	Estimates	Allotments	Expenditures
Diligent River—Wharf repairs	21,000 00	21,000 00	14,106 10
Contract: Walker & Hall, Limited, \$17,008.66; payments, \$13,622.74.			
Dingwall—Dredging	100,000 00	100,000 00	79,197 59
Contract: J. P. Porter Company, Limited, \$103,500; payment in full. National Gypsum (Canada), Limited, contributed \$26,399.39 as its share (25 per cent) of the cost of this project; total contributions, \$56,220.50.			
Ecum Secum—Breakwater	92,000 00	92,000 00	128 23
Contract: Barney Mosher and Merrill D. Rawding, \$79,112.10; no payments.			
Goose Bay—Wharf repairs	22,000 00	22,000 00	13,305 77
Contract: Kenney Construction Co., Limited, \$18,510; payments, \$12,862.80.			
Half Island Cove—Breakwater-wharf	125,000 00	125,000 00	73 38
Negotiations for purchase of site not completed.			
Halifax—Breakwater improvements (Revote \$17,000)	18,000 00	18,000 00	17,181 44
Total expenditures on this project were \$17,261.22.			
Contract: Barney Mosher and Merrill D. Rawding, \$17,077.47; payment in full.			
Halifax (King's Wharf)—Repairs	50,000 00	50,000 00	6,380 92
Contract: L. G. & M. H. Smith, Limited, \$52,000; payments, \$6,241.33.			
Little Harbour (Tor Bay)—Wharf (Revote \$16,000)	18,000 00	18,000 00	14,307 46
Contract: Alex. McIsaac, \$13,863.72; payment in full.			
Lockeport—Towards reconstruction of breakwaters	250,000 00	250,000 00	811 04
Contract: Diamond Construction Co., Limited, \$342,500; no payments.			
Lower Sandy Point—Breakwater extension	62,000 00	62,000 00	48,547 53
Contract: Barney Mosher and Merrill D. Rawding, \$47,584.60; payment in full.			
McKay's Point—Breakwater replacement	28,000 00	28,000 00	12 00
Main-a-Dieu—Breakwater repairs	77,000 00	77,000 00	177 30
Contract: A. J. Campbell, J. A. Campbell, Alex. J. McIsaac and Frederick A. Campbell, \$49,137.50; no payments.			
Margaree Harbour—Breakwater extension—To complete	41,000 00	41,000 00	37,000 56
Expenditures on this project to date were \$45,221.82.			
Contract (1950-51): Price Construction Company, \$57,102.65; payments, \$35,736.88; to date, \$43,017.24.			
Middle East Pubnico—Wharf repairs and improvements	12,000 00	12,000 00	10,551 23
Total expenditures on this project were \$10,626.93.			
Contract (1950-51): Barney Mosher and Merrill D. Rawding, \$10,144.76; payment in full.			
Middle Point Cove (Indian Harbour)—Breakwater extension	48,000 00	48,000 00	12,372 21
Contract: M. H. McManus, Limited, \$40,300; payments, \$11,948.62.			
New Haven—Breakwater repairs and improvements—To complete	14,000 00	14,000 00	9,079 71
Total expenditures on this project were \$20,981.88.			
Contract (1950-51): A. J. Campbell, J. A. Campbell and A. J. McIsaac, \$20,342.50; payments, including final payment \$8,727.14.			
North Ingonish (McLeod's)—Breakwater-wharf replacement—To complete (Revote \$92,000)	217,000 00	217,000 00	127,217 35
Expenditures on this project to date were \$136,019.67.			
Contract (1950-51): B. A. Allaby and R. P. McLeod, \$216,445; payments, \$124,713.37; to date, \$133,168.35.			
Owl's Head—Wharf extension—To complete (Revote)	9,500 00	9,500 00	8,523 29
Total expenditures on this project were \$12,251.78.			
Contract (1950-51): John M. Homans, \$11,750.56; final payment, \$3,156.69.			
Petit de Grat—Wharf (Revote \$45,000)	46,000 00	46,000 00	88 98
Pictou—Towards restoration of harbour facilities (Revote \$193,000)	610,000 00	610,000 00	219,347 16
Expenditures on this project to date were \$700,133.93.			
Contract: J. P. Porter Company, Limited, \$568,262.50, pier replacement; payments, \$123,495.11. Inspection cost \$5,845.01.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Pirate Harbour—Wharf repairs	28,000 00	28,000 00	1,224 35
Pleasant Bay (The Ponds)—Pier reconstruction—To complete ..	14,000 00	14,000 00	12,315 73
Total expenditures on this project were \$21,352.36.			
Contract (1950-51): A. R. MacDonald, D. A. MacDonald, Willie MacDonald and J. A. MacDonald, \$16,340.92; final payment, \$8,033.92. Work carried out by day labour cost \$4,281.81 (labour, \$1,968.83; materials and supplies, \$2,312.98).			
Port Bickerton—Dredging	46,000 00	46,000 00	80 96
Port Hood—Wharf extension (Revote \$13,000)	15,500 00	15,500 00	
Port Joli—Pier—To complete	6,000 00	6,000 00	5,508 48
Total expenditures on this project were \$13,165.79.			
Work carried out by day labour (labour, \$3,483.69; materials and supplies, \$2,024.79).			
Port Maitland—Breakwater reconstruction and extension—To complete (Revote \$109,000)	118,000 00	118,000 00	83,501 42
Expenditures on this project to date were \$233,020.22.			
Contract (1950-51): Kenney Construction Co., Limited, \$141,341.40; payments, \$81,044.35; to date, \$102,877.60.			
Pye's Head—Wharf reconstruction (Revote \$30,000)	56,000 00	56,000 00	198 80
Contract: Barney Mosher and Merrill D. Rawding, \$41,406; no payments.			
Shag Harbour—Breakwater extension	34,000 00	34,000 00	89 12
The Hawk—Wharf extension	44,000 00	44,000 00	89 10
Turner's Island—Wharf reconstruction	25,000 00	25,000 00	
Upper Blandford—Breakwater	56,000 00	62,000 00	57,778 05
Total expenditures on this project were \$57,889.17.			
Contract: R. A. Douglas, \$56,360.36; payment in full.			
Upper Port Latour—Harbour improvements	53,000 00	53,000 00	51,754 88
Total expenditures on this project were \$51,989.28.			
Contract: Barney Mosher and Merrill D. Rawding, \$50,183.20; payment in full.			
West Green Harbour—Dredging	48,000 00	48,000 00	
Weymouth North (Sissiboo River)—Dredging	87,000 00	87,000 00	98 76
Tenders called, bid withdrawn.			
White's Cove—Breakwater repairs	48,000 00	48,000 00	115 29
Windsor—Wharf repairs	26,000 00	26,000 00	23,878 55
Work carried out by day labour (labour, \$6,761.26; materials and supplies, \$17,117.29).			
Yarmouth Bar—Breakwater reconstruction—To complete (Revote \$73,000)	215,000 00	216,000 00	204,869 86
Total expenditures on this project were \$390,271.86.			
Contract (1950-51): J. P. Porter Company, Limited, \$381,476.11; payments, including final payment, \$199,110.48. Inspection cost \$5,034.70.			
	3,703,000 00	3,703,000 00	1,262,670 33
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	346,000 00	346,000 00	
(13)	\$3,357,000 00	\$3,357,000 00	\$1,262,670 33

Votes 367 and 761 Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works—Prince Edward Island

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Bay Fortune—Breakwater repairs	34,000 00	34,000 00	33,317 44
Total expenditures on this project were \$38,820.80.			
Contract (1950-51): J. W. McMulkin and Son, Limited, \$31,913.64; payments, including final payment, \$26,821.53.			
Work carried out by day labour cost \$5,534.75 (labour, \$1,084.03; materials and supplies, \$4,450.72).			

	Estimates	Allotments	Expenditures
Charlottetown—Wharf reconstruction and improvements—To complete (Revote \$250,000)	361,000 00	361,000 00	155,812 75
Expenditures on this project to date were \$755,401.63. Contract (1949-50): Canadian Dredge & Dock Co., Limited, \$948,727.39; payments, \$147,759.28; to date, \$707,362.36. Work carried out by day labour cost \$6,474.66 (labour, \$2,502.60; materials and supplies, \$3,972.06).			
Darnley Basin—Breastwork	10,000 00	10,000 00	9,826 69
Work carried out by day labour (labour, \$3,396.70; materials and supplies, \$6,429.99).			
Graham's Pond—Breakwater repairs and extension—To complete (Revote \$12,000)	18,000 00	18,000 00	3,457 03
Expenditures on this project to date were \$29,055.88. Contract: H. J. Phillips and Son, \$12,499.40; no payments. Work carried out by day labour (labour, \$1,767.39; materials and supplies, \$1,624.59).			
Lennox Island—Port Hill—Towards ferry landings	8,500 00	8,500 00	64 56
Naufrage—Breakwater extension	20,000 00	20,000 00	19,382 42
Total expenditures on this project were \$19,443.79. Contract: H. J. Phillips and Son, \$18,746.12; payment in full.			
North Lake—Breakwater extension	10,500 00	10,500 00	
Red Head—Breakwater extension and repairs	49,000 00	49,000 00	10,007 00
Contract: Wallace Noye, Allison Raynor and James Noye, \$36,628.50; payments, \$5,364. Work carried out by day labour cost \$4,053.03 (labour, \$2,084.63; materials and supplies, \$1,968.40).			
Rocky Point—Wharf repairs (Revote \$33,000)	41,000 00	41,000 00	39,951 92
Total expenditures on this project were \$40,068.37. Contract: Wallace Noye, Allison Raynor and James Noye, \$38,482.18; payment in full.			
Rustico Harbour—Breakwater repairs	34,000 00	34,000 00	29,861 56
Contract: L. G. Smith and M. H. Smith, Limited, \$18,330.10; payment in full. Work carried out by day labour cost \$10,596.48 (labour, \$2,125.75; materials and supplies, \$8,470.73).			
Rustico Harbour—Landing	33,000 00	33,000 00	117 16
Savage Harbour—Improvements	130,000 00	130,000 00	
Plans and specifications not completed.			
Skinner's Pond—Towards boat harbour	56,000 00	64,900 00	59,953 94
Total expenditures on this project were \$88,331.84. Contract (1950-51): Diamond Construction Co., Limited, \$85,601.66; payments, including final payment, \$58,679.19.			
Souris—Breakwater repairs (Revote \$31,000)	86,000 00	86,000 00	82,021 52
Total expenditures on this project were \$210,055.37. Contracts: (a) Diamond Construction Co., Limited, \$49,567.76; payment in full; (b) H. J. Phillips and Son, \$29,215.09; payment in full.			
Souris—Railway Wharf—Towards reconstruction, improvements and dredging (Revote \$192,000)	500,000 00	500,000 00	207,537 84
Expenditures on this project to date were \$266,539.39. Contract: Canadian Dredge & Dock Co., Limited, \$793,499.90; payments, \$205,701.77. Work carried out by day labour cost \$708.55 (labour, \$238.92; materials and supplies, \$469.63).			
Summerside—Breakwater repairs (Revote \$32,000)	45,000 00	45,000 00	42,946 52
Total expenditures on this project were \$43,003.34. Contract: McNamara Construction Co., Limited, \$42,306.25; payment in full.			
Summerside—Railway Wharf—Towards reconstruction, improvements and dredging	450,000 00	440,100 00	7,162 92
Tenders unacceptable. Work carried out by day labour (labour, \$2,445.16; materials and supplies, \$4,510.46).			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Summerside—Reconstruction of Holman's Wharf (Revote \$5,500) Expenditures on this project to date were \$33,844.52. Contract: L. G. Smith and M. H. Smith, Limited, \$55,600; no payments. Work carried out by day labour (labour, \$178.68; materials and supplies, \$1,079.90).	60,000 00	60,000 00	1,338 17
Tignish—Repairs to breakwaters—To complete Total expenditures on this project were \$90,490.01. Contract: Comeau & Savoie Construction, Limited, \$17,845.02; payment in full. Work carried out by day labour cost \$5,974.67 (labour, \$1,538.69; materials and supplies, \$4,435.98).	24,500 00	25,500 00	24,384 10
	1,970,500 00	1,970,500 00	727,143 54
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	119,000 00	119,000 00	
	(13) \$1,851,500 00	\$1,851,500 00	\$ 727,143 54

Votes 368 and 762 Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works—New Brunswick

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Barachois—Wharf extension and dredging Total expenditures on this project were \$78,971.28. Contract: J. W. & J. Anderson, Limited, \$76,977.50; payment in full	85,000 00	85,000 00	78,889 23
Belliveau—Wharf reconstruction Total expenditures on this project were \$23,107.93. Contract: Comeau & Savoie Construction, Limited, \$22,457.50; payment in full.	26,000 00	26,000 00	23,025 61
Black River—Wharf repairs Total expenditures on this project were \$18,325.71. Contract: J. S. Parker, \$17,340.08; payment in full.	21,000 00	21,000 00	18,258 35
Caraget—Contribution towards cost of marine slip The contribution was made to the Government of the Province of New Brunswick.	25,000 00	25,000 00	25,000 00
Chockfish—Repairs to breakwaters (Revote \$26,000) Total expenditures on this project were \$30,653.48. Contract: Diamond Construction Co., Limited, \$29,890.59; payment in full.	32,000 00	32,000 00	30,579 79
Chocolate Cove—Wharf repairs Total expenditures on this project were \$37,222.48. Contract: Diamond Construction Co., Limited, \$36,238.66; payment in full.	24,000 00	38,000 00	37,156 11
Cocagne Cape—Harbour improvements (Revote \$58,000) Total expenditures on this project were \$62,714.89. Contract: J. W. & J. Anderson, Limited, \$61,313.51; payment in full.	60,000 00	63,000 00	62,654 24
Dalhousie (Ferry Wharf)—Wharf improvements and dredging— To complete (Revote \$42,000) Total expenditures on this project were \$43,174.75. Contract (1950-51): Chaleur Construction Co., Limited, \$40,771.74; payments, including final payment, \$29,581.26. Work carried out by day labour cost \$994.08 (labour, \$573.23; materials and supplies, \$420.85).	43,000 00	43,000 00	31,248 84
Dipper Harbour—Breakwater repairs and improvements Contract: Diamond Construction Co., Limited, \$97,417.20; no payments.	115,000 00	115,000 00	167 48
Escuminac—Breakwater—To complete Total expenditures on this project were \$139,868.30. Contract (1950-51): Diamond Construction Co., Limited, \$113,818.66; final payment, \$24,937.32.	40,000 00	40,000 00	25,332 55
Fort Dufferin—Repairs to breastworks Contract: Wasson Construction Co., Limited, \$29,024; payments, \$4,086.	50,000 00	50,000 00	4,144 68

	Estimates	Allotments	Expenditures
Grande Anse—Pier repairs—To complete	72,000 00	72,000 00	59,586 10
Total expenditures on this project were \$73,171.14.			
Contract (1950-51): Alfred Thimot and Medard Comeau, \$71,374.30; payments, including final payment, \$58,321.24.			
Green Point—Breakwater repairs	65,000 00	69,000 00	68,688 14
Total expenditures on this project were \$68,754.53.			
Contract: Diamond Construction Co., Limited, \$67,474.44; payment in full.			
Kouchibouguac—Wharf enlargement	10,000 00	10,000 00	144 74
Lameque—Wharf repairs	40,000 00	40,000 00	7,183 89
Contract: Comeau & Savoie Construction, Limited, \$28,422; payments, \$6,701.40.			
Leonardville—Dredging (Revote \$70,000)	85,000 00	85,000 00	80,496 55
Total expenditures on this project were \$80,557.97.			
Contract: Saint John Dredging Co., Limited, \$78,794.36; payment in full.			
Loggieville—Harbour improvements	100,000 00	100,000 00	3,826 24
Contract: Comeau & Savoie Construction, Limited, \$95,152.50; payments, \$3,245.92.			
Lower St. Louis—Wharf extension	22,000 00	22,000 00	20,761 72
Total expenditures on this project were \$20,833.29.			
Contract: Chaleur Construction Co., Limited, \$20,203.74; payment in full.			
North Head (Grand Manan)—Wharf—To complete	100,000 00	86,000 00	70,039 21
Total expenditures on this project were \$436,886.78.			
Contract (1950-51): Colin R. MacDonald, Limited, \$431,856.88; payments, including final payment, \$69,678.57.			
Pointe Du Chene—Wharf repairs—To complete	26,000 00	26,000 00	23,853 85
Total expenditures on this project were \$78,955.77.			
Contract (1950-51): J. W. & J. Anderson, Limited, \$69,196.91; payments, including final payment, \$23,427.29.			
Richibucto Cape—Harbour improvements (Revote \$100,000) ..	223,500 00	223,500 00	5 25
Contract: J. W. & J. Anderson, Limited, \$174,587.50; no payments.			
Saint John (Courtenay Bay)—Redredging—To complete (Revote \$405,000)	1,317,000 00	1,317,000 00	526,367 12
Expenditures on this project to date were \$1,123,686.42.			
Contract (1950-51): Saint John Dry Dock Co., Limited, \$1,848,900; payments, \$505,279.06; to date, \$1,075,610.93.			
Inspection and survey work cost \$21,088.06 (wages, \$17,428.07; materials and supplies, \$3,659.99).			
St. Martins—Breakwater reconstruction—To complete	12,000 00	12,000 00	9,152 85
Total expenditures on this project were \$62,783.69.			
Contract (1950-51): Hanson Construction, Limited, \$60,953.37; final payment, \$9,148.99.			
St. Mary's (Shippigan Island)—Towards harbour protection	100,000 00	96,000 00	149 34
Contract: Diamond Construction Co., Limited, \$172,949.60; no payments.			
St. Simon—Wharf repairs and extension and dredging	36,000 00	33,000 00	
Shippigan Gully—Breakwater repairs	36,000 00	36,000 00	6,857 98
Contract: Diamond Construction Co., Limited, \$29,504; no payments. Work carried out by day labour (labour, \$4,220.97; materials and supplies, \$2,546.47).			
Stonehaven—Repairs to pier	36,000 00	36,000 00	97 07
White Head—Dredging—To complete	26,000 00	26,000 00	23,663 16
Total expenditures on this project were \$76,176.16.			
Contract (1950-51): Diamond Construction Co., Limited, \$44,037; payments, including final payment, \$23,066.10.			
	2,827,500 00	2,827,500 00	1,237,330 09
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	110,000 00	110,000 00	
(13)	\$2,717,500 00	\$2,717,500 00	\$1,237,330 09

Votes 369 and 763 Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works—Quebec

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Amherst Island, M.I.—Dredging	133,000 00	133,000 00	55,077 77
Contract: J. P. Porter Company, Limited, \$199,127.50; payments, \$54,076.50.			
Aurigny—Breakwater replacement	27,000 00	27,000 00	16,757 80
Contract: Les Entreprises de l'Est, Ltée., \$29,963; payments, \$16,287.			
Baie Comeau—Wharf repairs and improvements—To complete ..	37,000 00	37,000 00	23,817 38
Total expenditures on this project were \$881,039.55.			
Contract (1948-49): McNamara Construction Co., Limited, \$834,472.07; final payment, \$22,663.91.			
Baie Ste. Catherine—Wharf reconstruction—To complete	76,000 00	84,000 00	81,539 60
Total expenditures on this project were \$421,286.57.			
Contracts: (a) Aristide Maltais, \$6,387.85; payment in full; (b) (1950-51) North Shore Construction Company, Limited, \$409,819.47; payments, including final payment, \$74,505.52.			
Baie St. Paul—Harbour improvements	190,000 00	181,500 00	113,146 94
Expenditures on this project to date were \$114,513.44.			
Contract: McNamara Construction Co., Limited, \$109,060; payments, \$106,560.80. David D. Clerk, Quebec, received \$6,437.88 for supervision, etc.			
Barachois de Malbaie—Dredging	56,200 00	56,200 00	89 76
Call for tenders withdrawn owing to alterations in plans and specifications.			
Black Cape (Woodman's Beach)—Wharf replacement	26,500 00	29,500 00	29,344 33
Contract: Bert Dimock, \$29,024.37; payment in full.			
Chandler—Wharf reconstruction	106,000 00	106,000 00	53,063 61
Contract: Marcel Cauvier & J. E. Keays, \$130,405; payments, \$52,216.08.			
Etang Du Nord, M.I.—Harbour improvements (Revote \$100,000)	210,000 00	210,000 00	199,608 67
Total expenditures on this project were \$199,783.20.			
Contract: Gulf Maritime Construction, Limited, \$198,300.95; payment in full.			
Forestville—Redredging	76,000 00	5,300 00	
Tenders not yet called.			
Gascons (Anse a Mercier)—Wharf improvements	17,500 00	17,500 00	106 68
Grande Greve—Fishing harbour	106,000 00	106,000 00	104,387 25
Total expenditures on this project were \$104,695.67.			
Contract: Marcel Cauvier & J. E. Keays, \$102,497.53; payment in full.			
Havre Aubert, M.I.—Dredging	47,800 00	47,800 00	135 98
Havre St. Pierre—Wharf improvements (Revote \$250,000)	440,000 00	440,000 00	79,348 26
Expenditures on this project to date were \$80,272.49.			
Contract: McNamara Construction Co., Limited, \$418,330; payments, \$73,388.30. Geo. Demers, Quebec, received \$5,871.06 for supervision, etc.			
Hospital Bay, M.I.—Fishing harbour (Revote \$100,000)	250,000 00	250,000 00	185,469 53
Expenditures on this project to date were \$185,591.33.			
Contract: North Shore Construction Company, Limited, \$204,281; payments, \$183,724.08.			
Isle aux Coudres—Wharf improvements	12,500 00	15,500 00	13,455 88
Work carried out by day labour (labour, \$5,783.91; materials and supplies, \$7,671.97).			
Isle aux Grues—Wharf extension (Revote \$50,000)	62,500 00	62,500 00	21,770 71
Expenditures on this project to date were \$21,897.53.			
Contract: J. E. Cote, \$57,958; payments, \$21,060.			
Lac Quevillon—Wharf	7,500 00	12,000 00	11,865 28
Contract: Paul O. Goulet and Rene Legault, \$11,133.49; payment in full.			
L'Anse a Brillant—Harbour improvements	23,500 00	23,500 00	88 34

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Lauzon—Lorne Graving Dock—Extension to West Guide Pier and dredging; Geo. T. Davie and Sons, Limited, to share the cost (Revote \$100,000)	315,000 00	315,000 00	213,828 81
Expenditures on this project to date were \$257,394.34.			
Contracts: (a) (1950-51) Edgar Jourdain, \$226,082.42; payments, including final payment, \$182,794.71; (b) Marine Industries, Limited, \$73,178.07; payments, \$27,783.			
Les Escoumains—Wharf extension	160,000 00	4,000 00	
Plans and specifications not completed.			
Levis—Wharf reconstruction—To complete	173,000 00	173,000 00	130,977 48
Total expenditures on this project were \$788,684.34.			
Contract (1950-51): McNamara Construction Co., Limited, \$739,680.11; payments, including final payment, \$128,019.20.			
Geo. Demers, Quebec, received \$2,958.28 for supervision, etc.; total payments, \$48,483.92.			
Longueuil—Towards remedial work (Revote \$250,000)	600,000 00	600,000 00	288,923 72
Expenditures on this project to date were \$289,100.85.			
Contract: P. Baillargeon, Limitee, \$447,819.10; payments, \$286,048.78.			
Matane—Breakwater reconstruction—To complete	68,000 00	68,000 00	44,438 81
Total expenditures on this project were \$317,856.26.			
Contract (1950-51): Gulf Maritime Construction, Limited, \$305,301.50; payments, including final payment, \$43,846.95.			
Geo. Demers, Quebec, received \$591.86 for supervision, etc.; total payments, \$12,212.06.			
Matane—Breakwaters	100,000 00	126,000 00	124,196 48
Contract: B. Joncas, \$122,080; payment in full.			
Mechins—Wharf improvements	14,900 00	14,900 00	8,814 30
Charles Verreault was paid \$8,218.30 (lighting system, \$3,777.30; freight shed, \$4,441).			
Moffette—Wharf extension	28,000 00		
Norway Bay—Wharf reconstruction (Revote \$59,000)	115,000 00	115,000 00	80,232 22
Expenditures on this project to date were \$80,461.03.			
Contract: Paul O. Goulet and Rene Legault, \$89,819.84; payments, \$78,651.41.			
Notre Dame du Portage—Wharf reconstruction and extension --To complete	16,000 00	16,600 00	16,158 62
Total expenditures on this project were \$192,913.94.			
Contract (1949-50): Hector Bouchard, \$189,858.21; final payment, \$15,010.72.			
Noyan (Lacolle)—Wharf reconstruction—To complete	11,000 00	11,000 00	3,882 04
Total expenditures on this project were \$23,165.23.			
Contract (1950-51): Raymond Matte, Limitee, \$21,978.84; final payment, \$3,666.21.			
Pabos Mills (Anse aux Canards)—Breakwater	175,000 00	148,000 00	39,625 16
Contract: James S. Watt, \$163,297; payments, \$39,508.50.			
Paspebiac—Harbour repairs and improvements (Revote \$180,000)	185,000 00	185,000 00	175,342 50
Total expenditures on this project were \$393,235.98.			
Contracts: (a) Fortunat Bernard, \$36,603.87; payment in full; (b) B. Joncas, \$131,233.33; payment in full. A further payment of \$5,348.47 was made to Bert Dimock, owing to removal of Federal control on timber and increase in freight rates, in full settlement of his claims in respect of his contract for the construction of an extension to the wharf, in 1948-49.			
Petit Cap—Breakwater extension	40,000 00	40,700 00	40,584 79
Total expenditures on this project were \$41,134.56.			
Contract: Emile Cloutier & C. H. Nadeau & Sons, Limited, \$39,854.95; payment in full.			
Petite Madeleine—Wharf (Revote \$100,000)	360,000 00	360,000 00	187,373 89
Expenditures on this project to date were \$265,379.53.			
Contract (1950-51): Edgar Jourdain, \$341,220; payments, \$185,488.16; to date, \$263,325.			

DEPARTMENT OF PUBLIC WORKS

V—55

	Estimates	Allotments	Expenditures
Petite Riviere St. Francois—Wharf repairs and improvements— To complete	24,000 00	25,000 00	24,574 85
Total expenditures on this project were \$24,684.96. Contract: J. Stanislas Audet, \$23,457.81; payment in full.			
Petite Riviere St. Francois (Maillard)—Breakwater	15,200 00	15,400 00	15,277 24
Work carried out by day labour (labour, \$5,753.22; materials and supplies, \$9,524.02).			
Petite Vallée—Wharf repairs and improvements	24,000 00	400 00	90 39
Pointe au Pic—Wharf reconstruction and enlargement (Revote \$200,000)	364,000 00	364,000 00	337,109 06
Expenditures on this project to date were \$337,902.07. Contract: North Shore Construction Company, Limited, \$346,992.25; payments, \$333,366.08.			
Pointe St. Pierre—Breakwater-wharf	187,000 00	187,000 00	55,046 47
Contract: Alphonse Montminy, \$197,360; payments, \$54,584.40.			
Richelieu River—Dredging—To complete (Revote \$204,000)	207,000 00	207,000 00	186,540 56
Expenditures on this project to date were \$465,853.21. Contracts: Marine Industries, Limited, (1948-49) \$268,512.42; payments, \$15,108.71; to date, \$233,983.95; (1950-51) \$209,608.10; payments, including final payments, \$160,748.81. Inspection cost \$8,851.44; soundings, \$1,831.60.			
Rimouski—Dredging	44,000 00	70,500 00	69,703 36
Contract: Marine Industries, Limited, \$69,372.56; payment in full.			
Rimouski—Wharf improvements	15,000 00	19,500 00	18,758 59
Contract: Allmo Paving, Limited, \$14,995.46; payment in full. Work carried out by day labour cost \$3,763.13 (labour, \$1,621.84; materials and supplies, \$2,141.29).			
Rimouski River—Wharf reconstruction	31,000 00	31,000 00	61 73
Rimouski—Wharf reconstruction—To complete (Revote \$15,000)	18,500 00	19,500 00	18,265 45
Total expenditures on this project were \$1,252,367.86. Contracts: (a) La Compagnie de Construction Mitis, Limitee, \$17,226.45; payment in full; (b) (1950-51) La Compagnie de Construction des Boulevards du Quebec, \$533,915.43; final payment, \$1,000.			
Riviere au Renard—Wharf improvements—To complete (Revote \$13,000)	25,000 00	25,000 00	24,989 68
Total expenditures on this project were \$82,386.89. Work carried out by day labour (labour, \$8,234.02; materials and supplies, \$16,755.66).			
Riviere des Mille Iles—Dredging (Revote \$15,000)	47,000 00	47,000 00	8,973 24
Expenditures on this project to date were \$74,127.89. Contract: Theode Robidoux and Ovide Arel, \$39,446.25; payments, \$5,778.89.			
Riviere Whalen (Cap des Rosiers)—Harbour improvements	28,000 00	28,000 00	783 40
Rouyn—Wharf replacement	9,600 00	15,600 00	14,156 31
Contract: Salem Vanasse, \$13,709.06; payment in full.			
Ruisseau Le Blanc—Wharf reconstruction	71,000 00	81,500 00	79,676 80
Contract: Bert Dimock, \$78,665.43; payment in full.			
Ste. Anne des Monts—Shed	15,000 00	15,000 00	3,916 28
Contract: Alphonse Bellavance, \$13,445; payments, \$3,775.57.			
St. Barthelemy—Wharf	9,500 00	9,500 00	7,530 35
Total expenditures on this project were \$8,853.94. Contract (1950-51); J. E. Cote, \$8,468.95; final payment, \$7,338.95.			
Ste. Felicite—Wharf reconstruction	62,000 00	67,300 00	65,847 77
Total expenditures on this project were \$66,177.13. Contract: Gulf Maritime Construction, Limited, \$65,012.16; payment in full.			
St. Godefroi—Wharf replacement	75,000 00	75,000 00	71,566 07
Total expenditures on this project were \$71,676.80. Contract: George K. Steele, \$70,203.16; payment in full.			
Ste. Marthe de Gaspé (Riviere a la Martre)—Wharf reconstruction	30,000 00	33,000 00	32,155 21
Contract: Edgar Jourdain, \$31,673.25; payment in full.			

	Estimates	Allotments	Expenditures
St. Maurice de L'Echourie—Wharf improvements	15,000 00	15,000 00	14,982 62
Work carried out by day labour (labour, \$3,772.50; materials and supplies, \$11,210.12).			
Sept Iles—Rectification work	50,000 00	50,000 00	1,941 24
Contract: North Shore Construction Company, Limited, \$71,000; no payments. Work carried out by day labour cost \$1,792.04 (labour).			
Sept Iles—Towards wharf (Revote \$200,000)	800,000 00	800,000 00	290,068 46
Expenditures on this project to date were \$298,436.74.			
Contract: J. P. Porter Company, Limited, \$694,364.20; payments, \$49,254.13. Algoma Steel Corporation, Limited, received \$192,490 for steel sheet piling, and Dominion Bridge Co., Limited, \$32,767.80 for tie rods. C. D. Howe Company Limited, Montreal, received \$13,983.67 for plans and specifications, etc.; to date, \$22,170.07.			
Sorel—Harbour repairs and improvements—To complete (Revote \$384,000)	400,000 00	400,000 00	291,402 39
Expenditures on this project to date were \$1,476,335.87.			
Contract (1949-50): Armand Sicotte and Sons. \$1,262,351.40; payments, \$278,345.98; to date, \$1,229,831.47. Inspection cost \$4,556.41. Construction of pavement carried out by day labour cost \$12,615.38 (labour, \$3,816.71; materials and supplies, \$8,798.67) of which the Sorel Dock and Stevedoring Co., Limited, contributed \$4,115.38.			
Stratford Centre—Wharf reconstruction—To complete	13,000 00	13,000 00	10,071 66
Expenditures on this project to date were \$12,044.85.			
Contract (1950-51): J. E. Cote, \$11,556.35; payments, \$9,411.82; to date, \$11,056.35.			
Tadoussac (Anse Tadoussac)—Towards wharf reconstruction (Revote \$200,000)	300,000 00	510,000 00	425,669 87
Expenditures on this project to date were \$425,916.16.			
Contract: McNamara Construction Co., Limited, \$499,585.85; payments, \$419,685.52. Inspection cost \$5,984.35.			
	7,145,700 00	7,145,700 00	4,412,611 64
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	520,800 00	520,800 00	
	(13) \$6,624,900 00	\$6,624,900 00	\$4,412,611 64

Votes 370 and 764 Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works—Ontario

	Estimates	Allotments	Expenditures
Beausoleil Island—Wharf reconstruction	50,000 00	50,000 00	42,879 46
Total expenditures on this project were \$50,209.18.			
Contract (1950-51): Bermingham Construction, Limited, \$48,685.12; payments, including final payment, \$41,565.62.			
Burlington Channel—Repairs to pier	50,000 00	50,000 00	189 70
Contract: Reginald A. Blyth, \$46,259.97; no payments.			
Cobourg—Pier reconstruction	200,000 00	162,000 00	200 00
Tenders not yet called.			
Collingwood—Harbour improvements (Revote \$28,000)	225,500 00	225,500 00	457 33
Contract: Richardson Construction Co., Limited, \$32,985 for construction of a warehouse; no payments.			
Departure Lake—Wharf (Revote \$9,300)	11,000 00	11,000 00	9,802 99
Total expenditures on this project were \$10,049.32.			
Contract: Reginald A. Blyth, \$9,425.69; payment in full.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Fort William—Dredging (Revote \$325,000)	540,350 00	540,350 00	386,906 32
Total expenditures on this project were \$1,817,520.04.			
Contracts (1950-51): (a) Canadian Dredge & Dock Co., Limited, for dredging at Fort William (\$267,521.13) and breakwater extension at Port Arthur (\$932,055.30); payments, including final payment, \$98,609.85 (dredging); other payments on this contract were made from the appropriation "Port Arthur—Harbour improvements"; (b) Consolidated Dredging, Limited, (1) for dredging in Kaministiquia River, \$352,665.68; payments, including final payment, \$121,650.38, of which the Great Lakes Paper Co., Limited, contributed \$16,812 as its share; total contributions, \$23,394.95; (2) for dredging in the Mission River, \$175,122.59; payment in full. Inspection cost \$6,190.94.			
Fort William—Wharf—To complete (Revote \$5,000)	6,000 00	6,000 00	4,181 56
Total expenditures on this project were \$18,970.65.			
Contract (1950-51): Thunder Bay Harbour Improvements, Limited, \$18,239.83; final payment, \$4,067.41.			
French River—Water Control Improvements—The Province of Ontario to pay half the cost—To complete (Revote \$19,500) ..	33,000 00	33,000 00	11,271 73
Total expenditures on this project were \$163,488.74.			
Contract (1949-50): Canadian Dredge & Dock Co., Limited, \$318,050.05; payments, including final payment, \$22,543.47. The Province of Ontario contributed \$25,811.08; total contributions were \$161,939.18.			
Goderich—Repairs to harbour works—To complete	153,000 00	153,000 00	124,484 93
Total expenditures on this project were \$555,256.42.			
Contract (1950-51): Canadian Dredge & Dock Co., Limited, \$164,908.46; payments, including final payment, \$113,038.76. The Ontario Construction Co., Limited, received \$2,890.49 in settlement of claim for increased cost of steel in respect of contract for dredging (1948-49). Work carried out by day labour cost \$7,911.68 (labour, \$721.31; materials and supplies, \$7,190.37).			
Gogama (Lac Minisinakwa)—Wharf (Revote \$6,200)	9,000 00	9,000 00	7,540 82
Total expenditures on this project were \$7,861.55.			
Contract: Thomas McDonald, \$7,006.23; payment in full.			
Hamilton—Harbour improvements (Revote \$647,400)	1,111,250 00	1,111,250 00	311,148 43
Expenditures on this project to date were \$2,379,059.55.			
Contracts: Birmingham Construction, Limited, \$167,040.90, for turning pier and dolphins; payments, \$4,812.16; Reginald A. Blyth, \$120,607, for construction of breakwater at marine garage; no payments; Frid Construction Co., Limited, \$17,407.60, for repairs to Catherine Street wharf; no payments; (1949-50) McNamara Construction Co., Limited, \$1,271,138.90, for construction of terminal wharf; payments, \$131,376.95; to date, \$1,076,078.65; (1950-51) J. P. Porter Company, Limited, \$614,945.10, for dredging; payments, including final payment, \$161,030.10. Aiken & MacLachlan, Limited, received \$3,303.86 in settlement of all claims in respect of contract for construction of marine garage (1948-49). Inspection cost \$5,210.31.			
Killarney—Wharf and warehouse (Revote \$19,000)	34,000 00	34,000 00	10,277 44
Expenditures on this project to date were \$11,803.24.			
Contract: Reginald A. Blyth, \$39,553.10; payments, \$9,739.50.			
Kingston—Wharf reconstruction and improvements	76,000 00	76,000 00	49,029 85
Contract: Birmingham Construction, Limited, \$76,225; payments, \$47,914.94.			
Leamington—Redredging—To complete	15,000 00	18,000 00	17,352 41
Expenditures on this project to date were \$100,302.28.			
Contract (1950-51): McNamara Construction Co., Limited, \$91,630; payments, \$17,156.26; to date, \$99,152.34.			
Little Current—Dredging (Revote \$237,000)	480,000 00	480,000 00	302,595 84
Total expenditures on this project were \$691,406.09.			
Contract (1950-51): Canadian Dredge & Dock Co., Limited, \$668,667.78; payments, including final payment, \$284,656.82. Inspection cost \$12,681.56.			

	Estimates	Allotments	Expenditures
Little Current—Wharf reconstruction	85,000 00	85,000 00	
Plans and specifications not completed.			
Meaford—Repairs to harbour wall	62,000 00	62,000 00	57,755 32
Total expenditures on this project were \$86,380.25.			
Contract: Russell Construction Co., Limited, \$56,735.61; payment in full.			
Michipicoten—Dredging—(Revote \$80,000)	198,000 00	216,000 00	214,309 01
Total expenditures on this project were \$214,499.60.			
Contract: McNamara Construction Co., Limited, \$211,050.33; payment in full.			
Midland—Harbour repairs and improvements—To complete	21,600 00	23,600 00	2,420 07
Expenditures on this project to date were \$136,206.57.			
Contract awarded to Russell Construction Co., Limited, was cancelled owing to the prevailing high water levels.			
Midland to Pointe au Baril—Dredging inside channel—To complete (Revote \$120,000)	133,000 00	133,000 00	103,966 85
Expenditures on this project to date were \$381,633.64.			
Contract (1950-51): Russell Construction Co., Limited, \$144,302.50; payments, \$99,425.70; to date, \$112,700.70.			
Owen Sound—Dredging	200,000 00	200,000 00	76,132 17
Contract: Consolidated Dredging, Limited, \$194,250; payments, \$72,960.30.			
Pelee Island—Wharf reconstruction	62,000 00	62,000 00	58,647 65
Total expenditures on this project were \$58,745.37.			
Contract: Rieger Bros. Construction Co., Limited, \$58,322.98; payment in full.			
Port Arthur—Harbour improvements (Revote \$347,500)	1,432,000 00	1,432,000 00	976,752 07
Expenditures on this project to date were \$3,173,999.52.			
Contracts: (1950-51) Canadian Dredge & Dock Co., Limited, (1) for dredging at Fort William (\$267,521.13) and breakwater extension at Port Arthur (\$932,055.30), also described under "Fort William—Dredging", above; payments, including final payment, \$580,162.14 (breakwater); (2) for rubble mound breakwater, \$355,666.80; payment in full; (3) for dredging at Kaministiquia and Neebing Rivers, \$833,750; payments, \$5,350.50; Consolidated Dredging, Limited, (1) (1950-51) for dredging areas H. & K., \$14,881.14; payments, including final payment, \$10,993.68; (2) for dredging in the Current River, \$14,526.51; payment in full; Thunder Bay Harbour Improvements, Limited, \$19,832.50; no payments. Inspection cost \$7,575.02.			
Port Arthur—Reconstruction of boathouse	17,000 00	17,000 00	
Port Burwell—Reconstruction of pier—To complete	37,000 00	14,000 00	
Port Colborne—Breakwater repairs—To complete	100,000 00	105,000 00	104,864 78
Total expenditures on this project were \$302,523.16.			
Contract (1950-51): McNamara Construction Co., Limited, \$132,076.95; payments, including final payment, \$104,377.14.			
Port Hope—Extension to Queen's Wharf (Revote \$109,000)	156,000 00	156,000 00	129 80
Plans and specifications not completed.			
Port Lambton—Harbour improvements—To complete (Revote \$11,000)	12,000 00	12,000 00	11,366 60
Total expenditures on this project were \$37,722.81.			
Contract (1949-50): Mac Construction Company, \$33,893.35; payments, including final payment, \$10,909.68.			
Port McNicoll—Dredging	58,000 00	58,000 00	229 24
Contract: Consolidated Dredging, Limited, \$56,925; no payments.			
Silver Islet—Wharf	18,000 00	18,000 00	15,046 82
Total expenditures on this project were \$15,363.02.			
Contract (1950-51): Hacquiol's, \$15,046.82; payment in full.			
Sioux Lookout—Wharf repairs and extension (Revote \$5,100) ...	19,000 00	19,000 00	8,046 31
Expenditures on this project to date were \$8,495.45.			
Contract: Thunder Bay Harbour Improvements, Limited, \$17,805; payments, \$7,854.73.			

	Estimates	Allotments	Expenditures
South Baymouth—Harbour improvements—To complete (Revote \$30,000)	37,000 00	37,000 00	
Thorah Island—Harbour repairs and dredging—To complete (Revote \$12,000)	18,000 00	18,000 00	16,229 58
Total expenditures on this project were \$25,711.57.			
Contract (1950-51): Russell Construction Co., Limited, \$24,676.49; payments, including final payment, \$15,682.64.			
Thornbury—Reconstruction of pier (Revote \$125,000)	139,000 00	139,000 00	131,874 00
Total expenditures on this project were \$131,986.30.			
Contract: McNamara Construction Co., Limited, \$130,005.88, of which the Department of Transport paid \$289; payment in full.			
Timmins (Mattagami River)—Wharf replacement	11,500 00	11,500 00	
Toronto—Harbour repairs and improvements (Revote \$184,500)	524,500 00	557,500 00	548,461 84
Total expenditures on this project were \$1,721,996.54.			
Contracts: McNamara Construction Co., Limited, (1) for circulating channel, \$221,091.85; payments, including final payment, \$151,471.85; (2) for dredging at Queen's Wharf, \$389,232.80; payment in full. Inspection cost \$7,659.96.			
Turkey Point—Wharf (Revote \$17,000)	19,000 00	19,000 00	17,133 90
Total expenditures on this project were \$17,731.12.			
Contract: Reginald A. Blyth, \$16,262.09; payment in full.			
Vermilion Bay—Wharf—To complete	8,000 00	8,000 00	6,073 85
Total expenditures on this project were \$19,837.94.			
Contract (1950-51): Wm. Newman Co., Limited, \$19,112.60; final payment, \$5,796.41.			
Virginia Beach—Wharf	20,500 00	20,500 00	15,364 75
Expenditures on this project to date were \$15,544.48.			
Contract (1950-51): Fred Gauvreau, \$18,617; payments, \$13,720.			
Wawa—Wharf (Revote \$10,200)	10,800 00	10,800 00	10,493 93
Total expenditures on this project were \$10,605.41.			
Contract: T. G. McDonald, \$9,048.30; payment in full.			
Wheatley (Muddy Creek)—Fishing harbour—To complete	14,000 00	14,000 00	9,743 24
Total expenditures on this project were \$85,371.38.			
Contracts (1950-51): Dean Construction Co., Limited, \$14,194.87, for dredging; final payment, \$7,026.37; N. C. Srigley, \$9,504.38, for extension to training wall; final payment, \$2,287.73.			
	6,407,000 00	6,407,000 00	3,662,460 59
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total amounts that may be required for each	469,000 00	469,000 00	
(13)	\$5,938,000 00	\$5,938,000 00	\$3,662,460 59

Votes 371 and 765 Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works—Manitoba

	Estimates	Allotments	Expenditures
Gimli—Protection work	65,000 00	65,000 00	32,138 92
Work carried out by day labour (labour, \$9,056.37; materials and supplies, \$23,082.55).			
Hecla—Wharf repairs (Revote \$26,000)	28,000 00	28,000 00	20,895 23
Expenditures on this project to date were \$21,033.11.			
Contract: Wm. Newman Co., Limited, \$16,764.50; payments, \$12,475.80. Work carried out by day labour cost \$8,246.45 (labour, \$3,919.95; materials and supplies, \$4,326.50).			
Hnausa—Jetty reconstruction and wharf repairs—To complete (Revote \$11,000)	17,000 00	17,000 00	5,855 97
Expenditures on this project to date were \$28,302.01.			
Work carried out by day labour (labour, \$4,345.56; materials and supplies, \$1,510.41).			

	Estimates	Allotments	Expenditures
St. Andrews Lock and Dam—Improvements to bridge (Revote \$86,000)	124,000 00	124,000 00	97,559 54
Expenditures on this project to date were \$188,983.18.			
Contracts: Reginald A. Blyth, \$107,235; payments, \$87,033.59; (1950-51) Dominion Bridge Co., Limited, \$72,221; final payment, \$10,430.60.			
St. Andrews—Remedial work	10,000 00	10,000 00	
(13) \$ 244,000 00	\$ 244,000 00	\$ 244,000 00	\$ 156,449 66

Votes 372 and 766 Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works—Saskatchewan, Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
Black Bay, Saskatchewan—Wharf	125,000 00	121,500 00	71,223 20
Contract: Northern Transportation Company (1947), Limited, \$118,132.50; payments, \$69,723.20. Phillips, Hamilton & Associates, Edmonton received \$1,500 for survey work.			
Cold Lake, Alberta—Harbour improvements—To complete (Revote \$14,000)	16,000 00	5,000 00	709 35
Total expenditures on this project were \$52,958.80.			
Work carried out by day labour (labour, \$351.85; materials and supplies, \$357.50).			
Fort Resolution, N.W.T.—Wharf repairs	30,000 00	24,000 00	23,033 98
Work carried out by day labour (labour, \$10,681.29; materials and supplies, \$12,352.69).			
Hay River, N.W.T.—Wharf—To complete (Revote \$47,000)	50,000 00	56,000 00	54,472 53
Total expenditures on this project were \$73,804.17.			
Contract (1950-51): Bond Construction Co., Limited, \$63,402.10; payments, including final payment, \$50,497.10.			
Waterways, Alberta—Reconstruction of wing dams	18,000 00	32,500 00	31,706 04
Expenditures on this project to date were \$66,263.14.			
Work carried out by day labour (labour, \$12,522.40; materials and supplies, \$19,183.64).			
(13) \$ 239,000 00	\$ 239,000 00	\$ 239,000 00	\$ 181,145 10

Votes 373 and 767 Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works—British Columbia and Yukon

	Estimates	Allotments	Expenditures
Ahousat—Replacement of floats	12,000 00	12,000 00	
Alert Bay—Seaplane landing	31,000 00	31,000 00	14,623 60
Total expenditures on this project were \$30,664.32.			
Contract (1950-51): R. J. Dunlop & Co., Limited, \$29,537.31; payments, including final payment, \$13,987.66.			
Alice Arm—Wharf reconstruction—To complete	32,000 00	30,000 00	29,817 69
Total expenditures on this project were \$30,763.56.			
Contract: Findlay-White Construction Company, Limited, \$29,150.88; payment in full.			
Arrow Park West—Wharf reconstruction—To complete	28,000 00	28,000 00	7,413 87
Total expenditures on this project were \$34,510.83.			
Contract (1950-51): H. S. Murphy and H. M. Fletcher, \$31,055.64; final payment, \$5,909.24. Work carried out by day labour cost \$956.17 (labour, \$388.58; materials and supplies, \$567.59).			
Bamfield East—Wharf repairs	40,000 00	40,000 00	281 00
Beaton—Wharf reconstruction—To complete	25,000 00	25,000 00	2,684 20
Expenditures on this project to date were \$13,835.50.			
Work carried out by day labour (labour, \$885.87; materials and supplies, \$1,798.33).			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Bella Bella—Breakwater extension and floats	10,000 00	10,000 00	147 16
Bull Harbour (Hope Island)—Floats (Revote \$11,000)	14,000 00	14,000 00	8 04
Cape Mudge (Quadra Island)—Wharf and breakwater	36,000 00	36,000 00	178 43
Capilano River—Bank protection	10,000 00	10,000 00	9,146 55
Contract: E. S. Livsey & Co., Limited, \$8,553.78; payment in full.			
Chase—Wharf reconstruction—To complete	8,000 00	8,000 00	7,068 01
Total expenditures on this project were \$26,990.19.			
Work carried out by day labour (labour, \$4,441.64; materials and supplies, \$2,626.37).			
Chemainus—Breakwater	34,000 00	34,000 00	
Comox—Boat harbour	106,000 00	106,000 00	102,772 60
Total expenditures on this project were \$102,856.55.			
Contract: Pacific Pile Driving Co., Limited, \$101,252.24; payment in full.			
Courtenay River Slough—Harbour improvements	42,000 00	42,000 00	19,885 44
Contract: Nanaimo Towing Co., Limited, \$29,527; payments, \$18,100.80.			
Crescent—Wharf	11,000 00	11,000 00	10,565 53
Total expenditures on this project were \$10,699.40.			
Contract: Todd Construction Co., Limited, \$10,165.73; payment in full.			
Crofton—Wharf replacement	45,000 00	61,000 00	38,575 02
Contract: William Prendergast, \$57,643; payments, \$37,025.93.			
Denman Island—Wharf reconstruction	32,000 00	32,000 00	134 52
Dodge Cove (Digby Island)—Float extension	11,000 00	11,000 00	336 09
Esperanza—To take over and reconstruct landing (Revote \$7,000)	8,000 00	8,500 00	8,347 38
Total expenditures on this project were \$8,580.78.			
Contract: Findlay-White Construction Company, Limited, \$8,012.89; payment in full.			
Esquimalt—Repairs and improvements to jetty (Revote \$219,000)	375,000 00	377,000 00	240,796 90
Contract: Pacific Pile Driving Co., Limited, \$384,030; payments, \$236,142.83. Inspection cost \$4,579.78.			
Fraser River—Dredging	730,000 00	730,000 00	515,083 65
Expenditures on this project to date were \$1,690,672.48.			
Contracts: British Columbia Bridge & Dredging Co., Limited, (1) at Gunderson's Slough, \$147,158.18; payment in full; (2) Morey Channel, \$316,152.51; payment in full. Carey and Cartmell received \$13,187.50 for rental of equipment and Fraser River Dredging Co., Limited, \$28,050. Inspection cost \$10,413.57.			
Fraser River—Towards improvements (Revote \$900,000)	2,000,000 00	2,000,000 00	1,347,054 05
Expenditures on this project to date were \$2,320,312.73.			
Contracts: (a) (1950-51) Fraser River Pile Driving Co., Limited, \$189,619.30, for Port Mann training wall; payments, including final payment, \$151,421.77; (b) Gilley Bros., Limited, (1) (1950-51) for channel protection No. 1 Island, \$336,974.78; payments, including final payment, \$261,571.36; (2) (1949-50) for construction of Steveston south jetty No. 2, \$1,339,515; payments, \$290,611.88; to date, \$706,951; (3) for repairs to Steveston north jetty, sections 2 and 3, \$310,000; no payments; (c) Gilpin-Nash, Limited, (1) (1950-51) for improvements to North Arm breakwater, \$297,489.62; payment in full; (2) (1950-51) for maintenance Kirkland Island channel, \$93,880.62; payments, including final payment, \$89,024.99; (3) for North Arm bank protection, \$24,855.45; payment in full; (4) (1950-51) for repairs to Steveston north jetty, sections 5 and 6, \$538,500; payments, \$157,630.47; to date, \$197,730.09; (d) (1950-51) West Coast Dredging Co., Limited, \$52,222.09, for Tilbury Island protection work; additional payment, \$10,761.58. Inspection cost \$13,065.06. The National Research Council constructed a model of a portion of the Fraser River at a cost of \$29,747.22, of which \$25,000 was paid from this allotment; Aero Surveys, Limited, were paid \$4,832 for air photography, etc., in connection with the model. Work carried out by day labour cost \$14,010.86 (labour, \$8,188.08; materials and supplies, \$5,822.78).			

	Estimates	Allotments	Expenditures
Friendly Cove (Nootka Island)—Breakwater	36,000 00	36,000 00	
Ganges—Harbour repairs and improvements—To complete	28,000 00	18,000 00	13 50
Gibson's Landing—Wharf improvements	48,000 00	48,000 00	36,998 22
Expenditures on this project to date were \$47,787.90.			
Work carried out by day labour (labour, \$11,730.77; materials and supplies, \$25,267.45).			
Ladysmith—Wharf renewal	50,000 00	50,000 00	138 87
Contract: Harbour Pile Driving Company, \$46,646; no payments.			
Lewes River, Yukon—Reconstruction of dam (Revote \$110,000)	215,000 00	215,000 00	426 63
Contract: Coast Quarries, Limited, \$260,440; no payments.			
Masset—Seaplane landing (Revote \$17,000)	25,000 00	25,000 00	
Mayne Island—Wharf repairs and improvements (Revote \$42,000)	66,000 00	66,000 00	1,677 90
Contract: Pacific Pile Driving Co., Limited, \$77,436; no payments.			
Nakusp—Mooring berth and shed (Revote \$5,000)	10,000 00	10,000 00	1,071 26
Expenditures on this project to date were \$2,470.52.			
Work carried out by day labour (labour, \$289.32; materials and supplies, \$781.94).			
Nanaimo (Assembly Wharf)—Towards improvements	100,000 00	99,000 00	
Preliminary plans not yet completed.			
Nanaimo—Dredging—To complete (Revote \$117,000)	157,000 00	157,000 00	82,322 33
Expenditures on this project to date were \$534,836.62.			
Contract (1948-49): North Western Dredging Co., Limited, \$581,525; payments, \$76,478.51; to date, \$513,741.73. Inspection cost \$5,843.82.			
Now Westminster Fisheries Station—Improvements	33,000 00	33,000 00	26,173 73
Contract: Fraser River Pile Driving Co., Limited, \$36,817.60; payments, \$25,736.75.			
New Westminster—Wharf reconstruction and improvements—To complete	9,000 00	9,000 00	8,998 45
Total expenditures on this project were \$187,931.85.			
Work carried out by day labour (labour, \$1,886.07; materials and supplies, \$7,112.38).			
Okanagan Flood Control Project—Towards Dominion Government's share of cost	480,000 00	480,000 00	40,300 14
Expenditures on this project to date were \$84,343.37.			
The Federal Government made payments amounting to \$39,491.64 to the Government of the Province of British Columbia as its share (50 per cent) of the cost of this project; to date, \$82,248.04. F. G. Goodspeed, Chairman of the Okanagan River Board, received \$682.50 for professional fees and \$126 for travelling expenses.			
Osland—Renewal of approach and float	30,000 00	30,000 00	361 94
Owen Bay—To acquire and reconstruct floats	12,000 00	12,000 00	41 50
Port Alberni—Dredging—To complete	63,000 00	63,000 00	
Expenditures on this project to date were \$78,280.72.			
Contract (1950-51): North Western Dredging Co., Limited, \$97,925; no payments; payments to date, \$74,700.23.			
Port Alberni—Harbour improvements—To complete	15,000 00	15,000 00	13,821 67
Total expenditures on this project were \$752,670.85.			
Contract (1950-51): Western Bridge & Steel Fabricators, Limited, \$62,451.42; final payment, \$6,901.40. Work carried out by day labour cost \$4,074.51 (labour, \$1,667.66; materials and supplies, \$2,406.85).			
Port Essington—Replacement of approach, floats and ice shield ..	55,000 00	55,000 00	470 41
Contract: Skeena River Pile Driving Company, \$61,426.45; no payments.			
Port Hardy—Wharf repairs (Revote \$44,000)	55,000 00	55,000 00	39,198 93
Expenditures on this project to date were \$46,296.05.			
Contract (1950-51): James McDonald Construction Co., Limited, \$50,983; payments, \$38,301.57.			
Prince George—Seaplane landing	10,000 00	10,000 00	1,342 20

DEPARTMENT OF PUBLIC WORKS

V-63

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Prince Rupert—Float replacement	11,500 00	13,000 00	12,539 71
Contract: Skeena River Pile Driving Company, \$12,046.81; payment in full.			
Prince Rupert—Roadway and renewal of fishermen's floats— To complete (Revote \$14,000)	29,000 00	34,000 00	32,851 49
Total expenditures on this project were \$101,070.99.			
Contract: Ed. Walsh & Co., Limited, \$30,458.94; payment in full			
Richmond Island (Fraser River)—Towards bank protection Plans and specifications not completed.	92,500 00	92,500 00	
Riondel—Wharf replacement	35,000 00	39,000 00	38,530 31
Expenditures on this project to date were \$38,617.06.			
Contract: Interior Contracting Co., Limited, \$61,513; payments, \$37,936.08.			
Robert's Bay—Wharf repairs and extension	27,000 00	27,000 00	172 30
Salmon Arm—Wharf reconstruction and improvements	33,000 00	33,000 00	31,090 73
Contracts: Atlas Construction, Limited, (1) for approach, \$7,719.84; payment in full; (2) for wharf reconstruction, \$20,059.25; payment in full. Work carried out by day labour cost \$1,742.68 (labour, \$1,107.51; materials and supplies, \$635.17).			
Seal Cove (Prince Rupert)—Seaplane landing	13,000 00	13,000 00	125 82
Sechelt—Wharf repairs and improvements—To complete (Revote \$4,000)	20,500 00	20,500 00	8,566 37
Expenditures on this project to date were \$82,242.39.			
James McDonald Construction Co., Limited, was paid \$8,491.67, in settlement of all claims arising out of enforced delay in commencing its contract awarded in 1949-50 for reconstruction of wharf.			
Shawnigan Lake—Wharf and floats	15,000 00	13,500 00	26 58
Sointula—Breakwater and floats	62,000 00	62,000 00	578 00
This project has been completed at a total cost of \$60,610.46.			
Squamish—Boat harbour	100,000 00	100,000 00	2,362 26
Tenders called but contract not awarded.			
Steveston—Towards fishing harbour	20,000 00	120,000 00	33 42
Plans and specifications not completed.			
Ucluelet West—Wharf repairs	31,000 00	31,000 00	128 24
Vancouver (False Creek)—Towards fishing harbour	100,000 00		
This project has been delayed due to the difficulty in acquiring the necessary site.			
Vancouver—Immigration wharf improvements	35,000 00	35,000 00	34,412 59
Contract: Vancouver Pile Driving & Contracting Co., Limited, \$33,305.22; payment in full.			
Vancouver—Marpole Wharf—Reconstruction	32,000 00	16,000 00	
Vancouver (Sea Island)—Seaplane landing	55,000 00	55,000 00	290 35
Contract: Vancouver Pile Driving & Contracting Co., Limited, \$58,275; no payments.			
Vancouver (Stanley Park)—Continuation of sea wall	35,000 00	36,500 00	36,485 42
Expenditures on this project to date were \$51,926.81.			
The payment was made to the Board of Park Commissioners.			
Victoria—Dredging (Revote \$75,000)	200,000 00	200,000 00	2,164 80
Expenditures on this project to date were \$335,998.86.			
Project delayed pending receipt of releases from owners of foreshore property.			
Waneta—Wharf	10,000 00	10,000 00	
Westview—Harbour improvements (Revote \$180,000)	215,000 00	215,000 00	190,728 71
Expenditures on this project to date were \$190,922.96.			
Contracts: Coast Quarries, Limited, \$81,816 for wharf extension; payment in full; North Western Dredging Co., Limited, \$74,309.52 for dredging; payment in full; Pacific Pile Driving Co., Limited, \$31,887.69; payment in full. Inspection cost \$2,715.50.			

	Estimates	Allotments	Expenditures
Westview—Towards reconstruction of wharf and shed (Revote \$40,000)	425,000 00	425,000 00	114,326 20
Expenditures on this project to date were \$118,197.48.			
Contracts: Colby, Crane & Manufacturing, Limited, \$61,939.13 for supply and installation of a marine elevator; payments, \$31,421.61; James McDonald Construction Co., Limited, \$38,028.60 for section of wharf; payment in full; Northern Construction Co. and J. W. Stewart, Limited, \$405,783 for reconstruction of wharf; payments, \$33,959.15. Inspection cost \$3,093.86. Horie-Latimer Construction Co., Limited, was paid \$3,878 for clearing the site. Work carried out by day labour cost \$3,623.38 (materials and supplies).			
	6,733,500 00	6,733,500 00	3,113,690 71
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	549,000 00	549,000 00	
	(13) 6,184,500 00	6,184,500 00	3,113,690 71

Votes 374 and 768 Harbours and Rivers Generally—Repairs and Upkeep for the maintenance of services, including reconstruction and replacements and to authorize commitments against future years in the total amount of \$560,000, as detailed in the Estimates, no new works to be undertaken.....

3,045,000 00
12,000 00

Supplement as approved by Treasury Board (transfer from Vote 381).....

3,057,000 00

Expenditures..... (14) 2,336,869 15

Newfoundland.—Repairs and improvements at the following points were carried out by day labour: Barr'd Islands breakwater, \$7,952.95; Belleoram harbour, \$10,114.86; Cape Broyle wharf, \$6,497.72; Cape L'Argent slipway, \$7,081.96; Champney's East (Walter's Cove) wharf, \$5,883.07; Channel wharf, \$5,214.73; Codroy breakwater, \$7,825.54; Coley's Point North wharf, \$19,809.01; Coley's Point South wharf, \$6,270.93; Comfort Cove wharf, \$10,750.65; Elliston wharf, \$6,858.21; Fair Haven wharf, \$6,544.88; Ferryland harbour, \$10,827.34; Flat Islands harbour, \$10,471.10; Flat Rock harbour, \$8,115.48; Gambo wharf, \$5,385.20; Harbour Le Cou breakwater, \$14,261.38; Heart's Delight wharf, \$8,722.60; Jean de Bay breakwater, \$7,997.22; Laurenceton wharf, \$8,531.87; Little Bay West harbour, \$5,549.63; Little Mirasheen breakwater, \$6,901.55; Lower Bacon Cove wharf, \$6,812.61; Lumsden South wharf, \$5,224.93; Mosquito (Colinet Island) breakwater, \$5,521.26; Petite Forte harbour, \$18,973.01; Pope's Harbour wharf, \$5,338.30; Pouch Cove harbour, \$6,120.62; Ramea harbour, \$8,152.40; Renew's breakwater, \$6,292.77; St. John's Queen's wharf, \$15,539.54; St. Mary's wharf, \$18,748.91; Sandy Point wharf, \$6,984.16; Seal Cove breakwater, \$8,874.70; Seal Cove (Fogo) wharf, \$6,566.80; Sunnyside wharf, \$8,012.92; Victoria Cove wharf, \$5,203.92. At 115 other points, each under \$5,000, \$222,118.19. In all, labour cost \$221,039.75, and materials and supplies, \$321,016.17.

Nova Scotia.—Contracts: (a) Charles H. Balch & Maynard B. Misner, \$5,957.30, for beach protection repairs at Mauger Beach; payment in full; (b) Municipal Spraying & Contracting, Limited, \$5,942.20, for repairs to wharf at Sydney; payment in full; (c) Price Construction Company, \$11,673.20, for repairs to east breakwater at Margaree Harbour; payments, \$337.98.

Repairs and improvements by local tender at 7 other points cost \$29,077.65.

Repairs and improvements at the following points were carried out by day labour: Abbott's Harbour breakwater, \$11,185.03; Anderson's Cove breakwater, \$7,062.84; Bailey's Brook west pier, \$5,786.93; Chapel Cove wharf, \$7,351.37; Chester harbour, \$5,995.78; Cheticamp Point wharf, \$5,294.39; Cheverie harbour, \$10,976.50; Church Point harbour, \$14,340.65; Comeauville breakwater, \$14,445.83; Crescent Beach breastwork, \$11,161.41; Digby wharf and pier, \$17,783.84; Hantsport harbour works, \$13,413.92; Harbourville breakwater, \$5,403.08; Hunt's Point wharf, \$7,021.30; Joggin's wharf, \$6,089.15; Ketch Harbour wharf, \$12,081.56; King's Bay breakwater, \$5,312.66; Little Harbour breakwater, \$5,085.77; Louis Head cribwork, \$5,457.72; Lower L'Ardoise breakwater, \$5,593.55; Lower Woods Harbour wharf, \$5,333.45; Margaretsville wharf, \$9,156.60; Owl's Head wharf, \$11,030.38; Pugwash wharf, \$5,204.66; Saunnierville breakwater, \$10,212.78; Seaside (Harbour View) harbour, \$6,709.97; Short Beach breakwater, \$12,015.66; Skinner's Cove harbour, \$7,388.76; Westport wharf, \$5,223.34; Windsor harbour, \$11,615.38; at 133 other points, each under \$5,000, \$182,568.26. In all, labour cost \$181,269.34 and materials and supplies, \$262,033.18.

Prince Edward Island.—Contract: H. J. Phillips & Son, \$16,246 for breakwater repairs at Naufrage; payment in full. Inspection cost \$636.30.

Repairs and improvements at the following points were carried out by day labour: Basin Head breakwater, \$9,301.18; Belle River breakwater, \$7,943.42; Georgetown wharf, \$12,984.49; Miminegash South breakwater,

\$8,425.63; Naufrage breakwater, \$9,815.88; Pinette wharf, \$6,874.93; South River harbour, \$7,629.16; West Point wharf, \$8,990.38; Wood Islands harbour, \$6,167.15; at 32 other points, each under \$5,000, \$44,507.95. In all, labour cost \$46,994.69 and materials and supplies, \$75,645.48.

New Brunswick.—Repairs and improvements at the following points were carried out by day labour: Bathurst wharf, \$5,414; Campbellton railway wharf, \$11,512.86; Cocagne Bridge wharf, \$6,765.42; Dipper Harbour breakwater-wharf, \$5,159.57; Escuminac breakwater, \$15,523.53; Grand Harbour wharf, \$5,719.80; Little Lameque wharf, \$5,290.54; Richibucto Beaches breakwater, \$7,116.49; St. Stephen harbour works, \$10,740.22; at 65 other points, each under \$5,000, \$63,210.67. In all, labour cost \$49,502.97 and materials and supplies, \$86,950.13.

Quebec.—Contract: Fortunat Bernard, \$11,924.98 for wharf repairs at Lower Miguasha; payment in full. The Anglo-Canadian Pulp and Paper Mills, Limited, agreed to carry out wharf repairs at Forestville at a cost of \$9,875; payments, \$3,146.71; in addition, lumber cost \$3,975.63.

Repairs and improvements by local tender at 12 other points cost \$19,641.27.

Repairs and improvements at the following points were carried out by day labour: Carleton wharf, \$10,913.35; Champlain wharf, \$7,471.67; Chloridorme harbour, \$9,990.91; Dune de Sud wharf, \$6,201.03; Grande Riviere harbour, \$9,150.86; Gros Cap, M.L. wharf, \$6,854.79; L'Anse au Beaufils harbour, \$8,800.82; Marsouins wharf, \$10,959.91; Matane harbour, \$8,091.11; Petit Cap breakwater, \$8,096.11; Riviere au Renard wharves, \$10,046.18; Riviere au Tonnerre wharf, \$8,623.72; Riviere Caplan jetty, \$5,447.52; St. Alexis de Grande Baie piers, \$10,418.31; Ste. Anne de Beupre wharf, \$8,912.84; Ste. Anne de la Pocatiere wharf, \$7,089.65; St. Charles de Caplan wharf, \$8,950.16; St. Ignace de Loyola ferry landing, \$7,545.24; St. Yvon breastwork, \$14,996.62; Sorel harbour, \$8,198.30; Trois Pistoles wharf, \$6,806.14; at 140 other points, each under \$5,000, \$187,680.46. In all, labour cost \$148,973.11 and materials and supplies, \$222,272.59.

Ontario.—Contracts: (a) Bermingham Construction, Limited, (1950-51) for repairs to pier at Bowmanville, \$14,935.51; final payment, \$13,351.51; for breakwater repairs at Port Hope, \$10,294.21; payment in full; (b) (1950-51) Dean Construction Co., Limited, \$5,786.40 for wharf repairs at Port Maitland; final payment, \$14,011.01; (c) H. J. McFarland Construction Co., Limited, \$43,712.25 for wharf improvements at Prescott; payment in full.

Repairs and improvements by local tender at 29 other points cost \$60,908.71. Inspection, etc., cost \$1,936.86.

Repairs and improvements at the following points were carried out by day labour: Brockville breakwater-wharf, \$8,655.37; Callander wharf, \$8,328.05; Howdenville wharf, \$5,283.76; Portland wharf, \$13,894.22; Trenton wharf, \$10,729.61; at 105 other points, each under \$5,000, \$114,923.60. In all, labour cost \$55,074.57 and materials and supplies, \$106,740.07.

Taxes on property at Windsor, purchased from the Canadian National Railways in 1950-51, amounted to \$8,360.75.

Manitoba.—Repairs and improvements by local tender at 3 points amounted to \$3,730.

Repairs and improvements at the following points were carried out by day labour: Gimli harbour, \$6,728; Red River Mouth wharf repairs, \$5,983.93; Riverton wharf repairs, \$12,016.78; Steep Rock wharf repairs, \$8,150.50; at 9 other points, each under \$5,000, \$11,558.37. In all, labour cost \$16,284.09 and materials and supplies, \$28,153.49.

Saskatchewan, Alberta and Northwest Territories.—Repairs and improvements carried out by day labour at Sylvan Lake (Red Deer) breakwater-wharf cost \$6,915.72; at 10 other points, each under \$5,000, \$15,879.09. In all, labour cost \$7,982.13 and materials and supplies, \$14,812.68.

British Columbia and Yukon.—Contracts: (a) Fred Atkins, \$6,170.50 for repairs to Sandspit wharf (vessel collided with wharf September 17, 1950); payment in full (\$5,190.37 was received from Nelson Bros. Fisheries, Limited, to cover its share of cost of damage); (b) James McDonald Construction Co., Limited, \$7,872.60 for float renewal at Denman Island; payment in full; (c) Pacific Pile Driving Co., Limited, \$20,676.18 for wharf repairs at Thetis Island; payment in full.

Repairs and improvements by local tender at 38 other points cost \$78,741.69. Inspection, etc., cost \$2,444.55.

Repairs and improvements at the following points were carried out by day labour: Carroll's Landing wharf, \$5,305.22; Elkin's Point wharf, \$5,339.43; Nanaimo harbour, \$25,875.32; at 125 other points, each under \$5,000, \$103,140.58. In all, labour cost \$48,464 and materials and supplies, \$91,196.55.

A comparative statement of expenditures follows:

	Total Expenditures	
	1951-52	1950-51
Newfoundland	542,055 92	322,839 51
Nova Scotia	485,432 62	477,574 63
Prince Edward Island	139,522 47	118,563 57
New Brunswick	136,453 10	161,448 93
Quebec	410,287 01	456,529 81
Ontario	301,779 94	244,739 86
Manitoba	45,167 58	11,671 50
Saskatchewan, Alberta and Northwest Territories	22,794 81	12,305 73
British Columbia and Yukon	250,375 70	322,320 80
	<u>\$2,336,869 15</u>	<u>\$2,127,994 34</u>

Generally

Vote 375	Grand River—Contribution towards improvements (Revote \$78,000)	93,750 00
	Expenditures.....	(20) \$ 38,607 10

The contribution was made to the Grand River Conservation Commission. Contributions to date were \$54,889.73.

Vote 376	Fraser River—50% of the cost of investigations to be carried out by the "Dominion Provincial Board Fraser River Basin".....	150,000 00
	Expenditures.....	(20) \$ 80,446 56

Expenditures on this project to date were \$380,852.46.

Contracts: (a) Aero Surveys, Limited, \$60,884.32 for bathymetric survey; payments, \$30,925.66; (b) (1950-51) Eric Larsen, Ltd., \$7,933.55 for the erection of a hydrometric station on the Thompson River near Spences Bridge; payments, including final payment, \$3,780.80; (c) (1949-50) Wood & McClay, Limited, \$27,765.50 for construction of a recorder well and shelter, and cable station at Shelley; payments, including final payment, \$1,726.56. Other expenditures were for: salaries and wages, \$66,577.34; equipment, materials and supplies, \$48,228.54; travelling expenses, \$9,654.20. Of the above expenditures, \$80,446.54 was paid by the Province of British Columbia; to date, \$190,426.23.

Votes 377 and 769 Protection Works Generally—To provide for remedial works where damages are caused by, or endanger, navigation or Federal Government structures

	Estimates	Allotments	Expenditures
Construction .....(13)	337,500 00	337,500 00	313,464 65
Contracts: Lucien Lachapelle, \$11,012.40 for protection work at Contrecoeur, Que.; payment in full; James S. Watt, \$30,812.63 for protection work at Grande Riviere, Que.; payment in full. Work carried out by local tender at Walpole Island, Ont., cost \$3,557.68. Inspection cost \$1,563.02. Work was carried out by day labour at the following points, all of which are in Quebec: Berthier-en-Bas, \$15,870.39; Bromptonville, \$10,596.36; Cap de la Madeleine (Ste. Marthe), \$9,044.97; Carleton, \$6,497.86; Contrecoeur, \$36,396.22; Lac Megantic, \$19,660.88; Lac St. Jean (St. Joseph d'Alma), \$33,643.64; Lanoraie, \$6,187.90; Maria, \$5,998.25; Mistassini, \$9,590.59; Pointe du Lac, \$10,030.12; Ste. Anne de Sorel, \$9,312.56; St. Antoine de Tilly, \$21,881.12; St. Jean, I.O., \$7,073.40; St. Marc, \$7,378.54; Varennes, \$7,509.74; at 24 other points, each under \$5,000, \$19,846.38. In all, labour cost \$105,891.55 and materials and supplies, \$160,627.37.			
Répairs and Upkeep .....(14)	50,000 00	50,000 00	44,593 50
Work was carried out by day labour at the following points: Drummondville, Que., \$9,562.38; Matane, Que., \$6,170.54; Pointe aux Trembles, Que., \$8,496.18; at 12 other points each under \$5,000, \$20,364.40. In all, labour cost \$17,395.42 and materials and supplies, \$27,198.08.			
Contributions .....(20)	12,500 00	12,500 00	6,600 00
A contribution of \$6,600 was made to L. M. Keable in full settlement of his claims for damage to his property resulting from the erection of deep water wharf and jetties at Ste. Anne des Monts, Que.			
	\$ 400,000 00	\$ 400,000 00	\$ 364,658 15

A distribution of expenditure by provinces follows: Newfoundland, \$4,450.30; Quebec, \$356,283.82; Ontario, \$3,924.03.

GENERAL

Votes 379 and 771	Miscellaneous works not otherwise provided for, not more than \$7,000 to be expended upon any one work.....	350,000 00
	Expenditures.....	(13) \$ 308,278 72

Details of expenditures follow:

Architectural Branch

Howley, Nfld.	
Purchase of site for Post Office	400 00
La Have, N.S.	
Purchase of site for new Public Building, \$1,000; legal fees, \$46.72	1,046 72
Warwick, Que.	
Purchase of site for new Public Building, \$1,000, survey, \$175, legal fees, \$48.10	1,223 10
Smiths Falls, Ont.	
Purchase of property for addition to Public Building, John Cumming	6,850 00
Ottawa	
Construction of Guard House and fencing at Rideau Military Hospital	2,630 00
Yorkton, Sask.	
Purchase of site for Public Building, \$4,500, survey, \$72	4,572 00
Athabaska, Alta.	
Purchase of site for new Public Building, \$4,000, survey, \$250	4,250 00
Blairmore, Alta.	
Purchase of site for new Public Building, \$1,500, survey, \$107.50, legal fees, \$31.29	1,638 79
Duncan, B.C.	
Contract for building for Unemployment Insurance Offices: A. V. Richardson Limited; payment in full	5,406 00
Victoria	
Construction of a pump and tool house, Astrophysical Observatory	1,663 00

Engineering Branch

Newfoundland

Construction of launchways, slipways, wharves, extensions to breakwaters, etc.: Admiral's Cove, \$2,372.44; Aspen Cove, \$3,234.21; Baine Harbour, \$6,914.45; Bay de Verde, \$6,827.67; Black Duck Cove, \$2,172.19; Chapel's Cove, \$2,949.55; Conception Harbour (Riverhead), \$2,978.69; Coombs Cove, \$5,864.99; Davis Island, \$2,483.23; Deadman's Cove, \$2,680.46; Doting Cove, \$2,841.78; English Harbour, \$6,842.62; Frenchman's Cove West, \$2,953.37; Grand Beach, \$5,046.76; Heart's Content, \$5,234.40; Little Cataline, \$3,106.72; Lush's Bight, \$5,057.32; New Harbour, \$3,284.68; Our Harbour, \$2,757.63; Pinchard's Island, \$2,318.98; Porterville, \$4,398.87; Sally's Cove, \$2,052.52; Seal Cove, \$6,033.10; Shoe Cove Bight, \$4,974.84; Southport, \$3,460.51; Wreck Cove, \$3,779.29; at 31 other points, \$33,630.76	136,252 03
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Nova Scotia

Installation of haul-out engine and hoist, Cheticamp Beach, \$2,177.45; construction of slipway, Grand Etang, \$2,916.35; retaining wall, Sandford, \$6,292.61; miscellaneous works at 17 other points, \$11,010.37	22,396 78
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Prince Edward Island

Construction of breakwater extensions, harbour improvements, etc.: Annandale, \$3,394.13; Georgetown, \$4,001.20; Miminegash, \$3,363.55; at 3 other points, \$4,410.23	15,169 11
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New Brunswick

Caraquet wharf construction, \$4,637.17; at 3 other points, \$452.04 for erection of derrick, haulout, etc.	5,089 21
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Quebec

Construction of small wharves, landings, pile-walls, slipways and pier extensions: Anse au Griffon, \$5,013.25; Cote Vincent Marcoux, \$3,992.19; Ile Bouchard (St. Sulpice), \$6,051.78; Lac du Parquet, \$4,888.01; Lac Figuery, \$3,254.86; Lac Preissac, \$3,951.49; Lac Victoria (Jackson's Landing), \$3,672.70; L'Anse-a-Valleau, \$4,661.23; Muck Cove, \$4,805.99; Perce, \$3,475.14; Petite Riviere au Renard, \$4,681.01; Petite Riviere Est, \$6,932.30; Pointe Jaune, \$4,852.56; Riviere a Claude, \$4,074.45; Ste. Therese de Gaspé, \$4,491.02; at 6 other points, \$6,124.86	74,922 84
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Ontario

Construction of small wharves, landings, extension of wharves, etc.: Charlton, \$3,239.94; at 19 other points, \$5,917.49	9,157 43
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Saskatchewan

Regina Beach, wharf extension	1,806 60
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Engineering Branch—*Concluded*

British Columbia

Extension of wharves or breakwaters, construction of small wharves, seaplane landing, floats, etc.: Ford's Cove, \$6,558.87; Manson's Landing, \$1,553.80; New Westminster, \$4,369.01; at 10 other points, \$918.59	13,400 27
Sundry expenditures	404 84
Total	\$ 308,278 72

Vote 380 National Capital Planning Service

	Estimates	Allotments	Expenditures
A Temporary Assistance	(1) 29,844 00	31,544 00	31,017 56
A Professional and Special Services	(4) 23,500 00	21,550 00	6,823 30
B Travelling Expenses	(5) 3,250 00	3,250 00	449 54
Freight, Express and Cartage	(6)	250 00	63 10
Postage	(7) 50 00	50 00	..
Printing Reports and Brochures	(9) 2,000 00	2,000 00	..
Displays, Models and Other Work for Public Information	(10) 3,050 00	3,050 00	..
Office Stationery and Supplies	(11) 4,000 00	4,000 00	723 62
Sundries	(22) 650 00	650 00	183 02
	\$ 66,344 00	\$ 66,344 00	\$ 39,260 14

AB Expenditures include payments to: Edouard Fiset, \$2,787.50 for professional services and \$375.18 for travelling expenses; Jacques Greber, City Planner and Architect, of Paris, France, \$1,000 for professional services and \$2,500 for travelling expenses.

Vote 381 To supplement, on approval of Treasury Board except where less than \$1,000 is required, any of the appropriations of the Department of Public Works.....

Less transferred	400,000 00		
	18,700 00	(22)	\$ 381,300 00
Expenditures			nil

Net amounts transferred to other votes of this Department were as follows: Vote 359, \$6,700; Vote 374, \$12,000.

Vote 382 To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1951-52.....

Expenditures	(13)	\$ 201,996 59
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Details of expenditures follow:

Architectural Branch

Gander, Nfld.

Contract (1950-51): accommodation for staff, Newfoundland Engineering & Construction Co., Limited, \$99,658; final payment	500 00
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Dominion, N.S.

Contract (1950-51): Construction of Public Building, J. W. Stephens, Limited, \$31,072; final payment	500 00
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Montmagny, Que.

Public Building: Purchase of right-of-way, Willie Paquette and Louis Pelletier, \$500; asphalt paving, J. O. Lambert, \$233.10	733 10
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Thetford Mines, Que.

Contract (1948-49): Addition, alterations and repairs to the Public Building, Amedee Laflamme, Engr., \$151,632.90; final payment, \$500. Architect's fees, J. B. Gagnon, \$7,581.65; final payment, \$2,855.83	3,355 83
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Architectural Branch—*Concluded*

Ottawa	
Contract (1950-51): Accommodation for National Film Board, Taggart Construction, Limited, \$5,266.23; final payment	1,417 50
Contract (1949-50): Repairs, alterations, improvements, and furnishings to the Prime Minister's Residence, Alex. I. Garvock, Limited, \$270,975.22; payments, \$31,150.96; to date, \$262,669.50. Landscaping, Federal District Commission, \$60,387.24; final payment, \$21,780.98. Flagpole, Ottawa Iron Works, Limited, \$385	53,316 94
Contract (1948-49): Improvements to heating in Woods and Canadian Buildings, E. Leonard and Sons, Limited, \$60,103; final payment	400 00
Expropriated property on Wellington Street (Vail's, Limited): legal fees, Lee A. Kelley of Ottawa	2,591 54
Accommodation for National Film Board: recording instrument, Minneapolis-Honeywell Regulator Co., Limited	518 15
London, Ont.	
Purchase of building to accommodate the Department of National Revenue: Taxes, J. Ronald Mills and Westmount Realities Company, \$6,062.48; legal fees, James Duncan McCallum, London, \$1,939.37; survey, Farncomb and Holstead, London, Ont., \$40	8,041 85
Beausejour, Man.	
Contract (1950-51): Addition and alterations to the Public Building, R. Sigurdson, \$37,420; final payment	5,087 50
Boisevain, Man.	
Contract (1950-51): Addition and alterations to the Public Building, Wyatt Construction Co., Limited, \$36,441.50; payments, including final payment, \$7,345.41. Clerk of works, \$394.61 ..	7,740 02
Grandview, Man.	
Contract (1950-51): Construction of Public Building, Peter Leitch Construction, Limited, \$96,810.57; payments, including final payment, \$10,680.57. Clerk of works, \$56.54	10,737 11
Calgary, Alta.	
Contract (1950-51): Improvements to lighting in Federal Building, North West Electric Co., Limited, \$33,985; payments, including final payment	11,045 13
Vancouver, B.C.	
Valuation: Alvin Estates Building, Macauley, Nicholls, Maitland and Co., Limited, Vancouver	1,063 50
Engineering Branch	
Cheticamp Point, N.S.	
Purchase of land for breakwater: Pierre Fiset, et al, \$3,000; legal fees, \$49.20	3,049 20
Cow Bay (Port Morien), N.S.	
Contract (1947-48): Breakwater reconstruction and dredging, J. P. Porter Co., Limited, \$400,274.14; settlement of claim, increased cost of steel	1,548 64
Digby, N.S.	
Day labour: Piers	1,825 04
Lunenburg, N.S.	
Contract (1950-51): Dredging, J. P. Porter Co., Limited, \$63,753.44; portion of final payment (\$17,510 charged to Vote 355, Feltzen South)	9,490 10
Merigonish, N.S.	
Day labour: Wharf replacement (1950-51)	8,242 85
Rockdale, N.S.	
Day labour: Breakwater extension (1950-51)	2,954 59
Wood Islands, P.E.I.	
Contract (1950-51): Harbour improvements and repairs, H. J. Phillips and Son, \$10,207.40; final payment, \$300. Supplying and installing generating plant, ferry landing, Douglas Bros. & Jones, Ltd., \$1,875	2,175 00
Seal Cove, N.S.	
Contract (1949-50): Breakwater, Diamond Construction Co., Limited, \$326,997.40; additional payment for stone placed outside the cribwork	4,271 25
Les Eboulements, Que.	
Day labour: Wharf improvements	7,731 81
Matane, Que.	
Contract (1950-51): Wharf reconstruction, North Shore Construction Co., Limited, \$546,231.10; settlement of claim, extra work in removing obstacles, \$2,405; final payment on contract, \$500	2,905 00
Papineauville (Pentecost Bay), Que.	
Contract (1950-51): Improvements, Lucien Lavoie, \$7,468.50 for dredging; final payment, \$3,958.50. Inspection, \$1,193.80	5,152 30
Pointe au Pere, Que.	
Contract (1950-51): Wharf repairs, Mitis Construction Co., Limited, \$71,837.45; settlement of claim, additional costs	2,300 00

Engineering Branch—*Concluded*

Riviere Whalen (Cap des Rosiers), Que.

Contract (1948-49): Construction of fishing harbour, Royalmount Construction, Limited, \$494,036.94; settlement of claim, increase in freight rates	6,094 18
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Ste. Anne des Monts, Que.

Contract (1948-49): Wharf reconstruction and extension, J. P. Porter Co., Limited, \$1,293,494.20; final payment, \$1,832.06. Supervision, O. J. McCulloch & Company, Montreal, \$91,792.96; final payment, \$924.04	2,756 10
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St. Jean Port Joli, Que.

Contract (1950-51): Wharf reconstruction, Napoleon Trudel & Fils, \$141,880.97; settlement of claim, increase in freight rates	933 64
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Elsas, Ont.

Contract (1950-51): Wharf, Thomas McDonald, \$4,463.98; final payment, \$1,466.08. Inspection, etc., \$217.60	1,683 68
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Kingsville, Ont.

Contract (1947-48): Canadian Dredge & Dock Co., Limited, (1) west pier extension, \$189,460.87; settlement of claim, increased cost of steel, \$2,157.27; (2) west pier reconstruction, \$13,138.27; settlement of claim, increased cost of steel, \$177.50	2,334 77
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Midland, Ont.

Contract (1946-47): Mooring facilities, Canadian Dredge & Dock Co., Limited, \$52,103.22; settlement of claim, increased cost of steel	1,187 00
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Ottawa (Rideau River)

Contract (1950-51): Repairs to walls, Robertson Construction and Engineering Co., Limited, \$45,126.72; settlement of claim, increased cost in having to supply electric power to Federal Buildings	5,613 41
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Portland, Ont.

Contract (1950-51): Wharf reconstruction, Bermingham Construction, Limited, \$90,732.58; settlement of claim, increased cost of steel, etc.	2,851 96
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Trout Lake, Ont.

Day Labour: Wharf (1950-51)	1,744 27
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Whitby, Ont.

Contract (1947-48): Repairs to east wall of harbour, Canadian Dredge & Dock Co., Limited, \$126,861.61; settlement of claim, increased cost of steel	2,447 15
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Rabbit Point, Man.

Day labour: Wharf (1950-51)	3,055 21
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Nelson, B.C.

Day labour: Floating Wharf (1950-51)	1,154 54
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Tofino, B.C.

Contract (1949-50): Harbour repairs, William E. Bond, \$20,718.50; payments, \$3,840.09, to date, \$17,806.05. Inspection, \$333.24	4,173 33
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William Head Quarantine Station, B.C.

Tender: Breakwater repairs	2,557 50
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Sundry expenditures	4,715 90
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Total	\$ 201,996.59
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Vote 772 Portrait of the late Sir Charles Fitzpatrick (Revote \$1,500)	1,700 00
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Expenditures	(22) \$ 1,500 00
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The payment was made to Kenneth K. Forbes.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S., as amended	(13) \$ 631,976 53
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A Hull, Que., Expropriation of properties	532,029 36
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B Kingston, Ont., New Public Building—Site	84,111 54
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C Langenburg, Sask., Expropriation of property	2,451 30
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D Leduc, Alta., Expropriation of properties	13,384 33
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	\$ 631,976 53
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A Woods Manufacturing Co., Limited, was awarded \$498,880, with interest, \$16,558.93 and taxed costs, \$16,590.43.
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B John B. Richardson, was awarded \$64,779.15, with interest, \$15,020.14 and taxed costs, \$4,312.25.
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C Mary Anne Berger was awarded \$2,275, with interest, \$176.30.
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D Alvin M. Davis was awarded \$6,020, with interest, \$623.44 and taxed costs, \$586.70; and Carmen Smart was awarded \$5,210, with interest, \$350.92 and taxed costs, \$593.27.
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Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. (21) \$ 10,879 58

Expenditures for other Departments

Services were rendered and work performed by this Department, the expenditures for which were charged to the appropriations of other Departments in the amounts indicated:—

Agriculture, \$1,214,109.38; Labour—Unemployment Insurance Commission, \$2,056,280.94; National Defence, \$863,862.97; National Health and Welfare, \$685,505.73; National Research Council, \$1,200,347.64; Royal Canadian Mounted Police, \$575,282.65; Transport, \$301,816.84; Veterans Affairs, \$3,084,180.43; sundry departments, \$483,166.58.

Payments of Damage Claims

<u>Payee</u>	<u>Particulars</u>	<u>Authority</u>	<u>Amount</u>
Sylvio Bouvrette	Fatal injuries to wife, caused by a stone falling from the Daly Building, Ottawa, Sept. 27, 1951	P.C. 76/344 January 19, 1952	5,031 95
L. M. Keable	Damages to property, Ste. Anne des Monts, Que.	P.C. 184/3593, July 11, 1951 and P.C. 62/500, January 26, 1952	6,600 00
Emery Smith	Injury sustained by falling through the public wharf, White Head, N.B.	T.B. 425946 April 4, 1952	1,000 00
Sundry claims, each under \$1,000 (5)			1,050 20
			<u>\$ 13,682 15</u>

REVENUES

Comparative Summary

	<u>1951-52</u>	<u>1950-51</u>
Ordinary Revenue—		
A Privileges, Licences and Permits	498,830 96	537,943 19
B Proceeds from Sales	63,081 83	80,293 81
C Services and Service Fees	282,538 63	208,852 94
D Refunds of Previous Years' Expenditure	233,458 06	425,999 67
E Miscellaneous	1,793 20	1,710 44
Total Ordinary	<u>\$1,079,702 68</u>	<u>\$1,254,800 05</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:		
Ferry privileges	484 37	
Rentals of:		
Public Buildings and sites	470,865 81	
Kingston dry dock	9,025 00	
Sundry works, water lots, etc.	18,455 78	
		498,830 96
B Proceeds from Sales:		
Sales of movables, furniture, fittings, lumber, scrap, etc.	3,081 83	
Sales of real estate	60,000 00	
		63,081 83

C	Services and Service Fees:		
	Commission from telephone booths in public buildings	17,071	42
	Earnings of floating plant	35,512	16
	Earnings of dry docks, etc.—		
	Champlain dry dock, Lauzon, Que.	86,366	50
	Lorne dry dock, Lauzon, Que.	29,000	00
	Repair slip, Selkirk, Man.	3,566	00
	New dry dock, Esquimalt, B.C.	95,796	66
	Old dry dock, Esquimalt, B.C.	1,925	25
	Water collections, William Head, B.C., pipe-line	1,944	03
	Sundries	11,356	61
			282,538 63
D	Refunds of Previous Years' Expenditure		233,458 06
E	Miscellaneous		1,793 20
	Total Ordinary		\$1,079,702 68

Certified correct.

E. P. MURPHY,
Deputy Minister of Public Works.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
A Burrard Dry Dock pontoons Replacement Funds	92,803 18		5,204 70	98,007 88
B Contractors' Securities—Cash—Public Works	5,591,063 40	3,158,335 10	2,526,768 25	4,959,496 55
C Contractors' Securities and Earnings—Held for Creditors	44,992 18	101,450 54	96,929 29	40,470 93
D Fraser River Bridge—Maintenance	209,080 63	71,282 47	134,289 26	272,087 42
E Guarantee Deposits—Cash—Public Works ..	11,537 07	12,704 50	2,704 50	1,537 07
F Unclaimed Wages—Government Agencies ..	128 54	14 19	57 13	171 48
	5,949,605 00	3,343,786 80	2,765,953 13	5,371,771 33

Sundry Suspense Accounts

<i>Miscellaneous—</i>				
G Public Works Suspense	58,699 15	599,959 69	606,764 46	65,503 92
H Unclaimed Cheques Suspense—Public Works	8,766 87	8 56	365 03	9,123 34
	67,466 02	599,968 25	607,129 49	74,627 26
	\$6,017,071 02	\$3,943,755 05	\$3,373,082 62	\$5,446,398 59

A Under the terms of the Dry Docks Subsidies Act, c. 191, R.S., amounts deducted from subsidies payable to the Burrard Dry Dock Company, Ltd., are credited to this account, to which interest at the rate of 3 per cent per annum is also credited and charged to Interest on Public Debt. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1951-52, bonds so held in respect of the Department of Public Works amounted to \$1,371,800.

C This account records the value of contractors' securities and earnings held pending the settlement of claims made by their creditors. Payments made in accordance with the terms of such settlements are debited hereto.

- D Under authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939. All tolls collected from the railways using this bridge are credited to this account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote entitled "Roads and Bridges—Maintenance and Operation" is recouped at the end of each fiscal year from the revenues collected. The balance remaining in the fund is to accumulate, pending final settlement with the Province.
- E Credits to this account represent miscellaneous guarantee deposits, on which interest is not allowed, while debits are the release of such deposits on the request of the Department.
- F This account is credited with unclaimed wages due employees of contractors operating on a cost plus basis, pending claims therefor.
- G Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.
- H All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	97,939 23	89,874 31
Previous Years—Collectible	19,636 91	19,501 06
—Uncollectible	13,582 40	165,345 48
	<u>\$ 131,158 54</u>	<u>\$ 274,720 85</u>

Items totalling \$151,752.79 were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses
Murphy, E. P., Deputy Minister	\$ 13,500 00	
Harrell, W. P., Asst. Deputy Minister	7,320 00	
Cherry, W. F.	5,900 00	\$ 1,525 73
Fortier, R.	6,860 00	
Martel, E. C.	5,100 00	

	Salary rate	Travelling expenses
McFarlane, R. G.	5,420 00	
Narraway, C. A.	6,300 00	828 62
Thompson, V. S.	7,980 00	
(including terminable allowance, \$480 charged to Vote 76, Dept. of Defence Production)		

Other salaried employees who received travelling expenses of \$500 or over

Travelling expenses

Lacourciere, J.	\$ 618 51
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ARCHITECTURAL BRANCH

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gardner, E. A., Chief Architect	\$ 8,000 00	\$ 705 94	Hopkins, L. W.	5,580 00	980 65
Berry, T. D.	5,580 00		Hunter, P. S.	5,580 00	908 37
Berton, V. F. R.	5,580 00	2,080 50	Kemp, J. O.	5,920 00	
Bishopric, C. F. O.	5,240 00		Kitchen, J. M.	7,200 00	
Boucher, C. S.	5,540 00		Kuszewski, Z.	5,580 00	
Corbeil, L. E.	5,260 00	2,510 35	Merrill, H. W.	5,260 00	
Creba, D. G.	5,320 00	{ 2,066 94	Mills, A. K.	7,500 00	606 75
		{ 1,645 93*	Morin, H. J.	5,580 00	
Desrosiers, J. H.	5,260 00		Popert, H.	5,262 40	
Donnell, R. J.	6,220 00		Pritchard, G. B.	5,020 00	
Drolet, J. A.	5,580 00		Simard, R.	5,920 00	
Evans, D. H. L.	5,580 00	1,475 21	Smith, W. L.	5,870 00	
Fancott, W. E.	6,220 00	801 58	Sterling, J.	5,580 00	
Fawcett, W. L.	5,260 00		Taylor, A. H.	5,920 00	
Freeze, D. A.	6,280 00	2,156 89	Webster, A. A.	6,580 00	
Hamel, F. O.	6,580 00		Wells, L. S. W.	5,320 00	1,540 19
Heisler, J. A.	5,540 00		Wright, A. B.	5,920 00	
			Wright, G.	5,260 00	

* Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Aubut, G. K.	\$ 512 43	Emond, J. C.	712 26	Martineau, P. R.	542 11
Audsley, H. J.	1,203 39	Fonberg, R. S.	962 75	Monette, R.	710 29
Bigaouette, G. O. ..	1,073 77	Garland, H.	764 75	Pottier, L. J.	1,205 60
Bird, P. H.	732 59	Halsall, J. E.	1,786 91	Ramage, J.	1,624 56
Bluet, A. G.	895 26	Hamilton, G. R.	533 75	Rutherford, W. T. ..	874 19
Bourget, W.	813 25	Holmes, A. W.	988 28	Sinclair, D. D.	901 01
Carroll, H. W.	996 54	Lawrence, R. S.	834 67	Tod, H. C.	837 67
Davison, T. J.	534 42				

ENGINEERING BRANCH

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Blais, R., Chief Engineer	\$ 10,000 00		Gagnon, J. E.	6,580 00	
Allison, L. M.	5,580 00		Gilbert, E. V.	6,460 00	
Anderson, A. A.	8,500 00	\$ 1,070 37	Henderson, R. P.	5,580 00	1,815 53
Anderson, G. B.	7,200 00	661 20	Johnston, W. J.	7,800 00	
Auclair, C. A.	5,580 00		Kellett, J. E.	5,920 00	
Bisson, J. L.	7,800 00		Laferriere, R. A.	5,460 00	
Bonaventure, J. E.	7,200 00		Lajoie, G.	5,920 00	596 54
Boughner, J. W.	5,920 00		Lamoureux, M.	5,580 00	1,476 99
Bright, J. E.	5,140 00	1,094 11	Laniel, J. A.	7,200 00	1,362 53
Brown, G. M.	7,200 00	886 52	LaRochelle, L. P.	5,560 00	823 07
Brunet, L.	7,200 00	658 51	Laycraft, N. E.	5,260 00	
Carmichael, J. W.	5,460 00		Lucas, J. W.	5,920 00	
Carwardine, B.	6,580 00		MacLean, J. F.	5,260 00	
Clarke, G. T.	5,640 00		Mathieson, J. R.	5,140 00	{ 1,658 47
Cox, O. S.	7,200 00				{ 1,048 73*
Cunningham, J. F.	5,560 00	1,115 35	McAllister, C. D.	5,920 00	
Currie, C. W.	5,260 00	904 46	McDonald, D. H.	7,200 00	
Decary, A. R.	7,800 00	1,272 65	McLaren, L. G.	5,920 00	610 43
Ewing, W. C.	6,780 00	761 65	McLellan, J. J. G.	5,140 00	
Faulkner, C. F. P.	5,640 00	1,129 98	Mellish, J. F.	6,460 00	
Gagnon, A. H.	5,140 00	2,105 45	Michaud, A. J. S.	5,640 00	572 13*
			Millar, G.	7,200 00	964 36

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Miller, H. E.	6,040 00	554 98	Thurber, G. H.	7,200 00	
Montague, T. M.	5,580 00	3,081 32	Trudeau, L. G.	7,200 00	825 95
Moore, W. J.	5,260 00	990 80	Valiquet, J. P.	6,580 00	
Morgan, C. W.	5,580 00	798 75	Vogin, J. M.	5,920 00	
Morton, K. W.	7,200 00	676 98	Walkey, A. W.	6,780 00	
Mosher, P. D.	5,580 00		(including terminable allowance, \$860 charged to Vote 395, Dept. of Resources and Develop- ment)		
Partridge, J. K.	5,920 00	668 62	Ward, W. A.	5,320 00	
Paterson, J. D.	5,020 00		Webster, A.	5,320 00	1,218 13
Patriquen, F. A.	5,320 00		Wilson, J. M.	7,200 00	951 07
St. Laurent, A. A.	5,920 00				
Scroggie, G. N.	5,580 00	1,637 69			
Smith, G. E.	5,580 00	1,586 65			
Stocking, C. A.	5,320 00	684 02			

* Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Albert, A. A.	\$ 684 75	Frisk, N.	612 20	Olmstead, B. R.	582 13
Allaire, L.	2,144 55	Futa, B. J.	636 74	Olson, D. H.	620 73
Anderson, E. H.	1,902 04	Good, F.	1,692 30	Orr, L. G.	620 73
Anderson, H. M.	2,255 09	Goudie, H. W.	1,165 20	Paradis, G.	543 47
Baker, J.	1,359 34	Govier, R. P.	903 46	Paul, M. W.	1,514 34
Bannister, G.	737 70	Graves, A. H.	968 73	Phomin, B. L.	806 54
Barnes, J. R.	1,031 75	Graves, H. B. R.	1,368 77	Piard, J.	1,634 52
Bartlett, L. H.	943 35	Grimble, W.	665 96	Picard, M.	1,431 02
Beauchamp, J. C.	804 65	Halstead, D. R.	1,486 72	Ponte, M.	540 60
Besette, F.	1,912 31	Harnum, K.	1,242 30	Prentice, L.	2,694 06
Betts, W. H.	1,093 79	Harriott, L.	1,286 06	Richards, V. N. B. ..	943 89
Bliss, J. C.	551 15	Harris, J. M.	606 21	Rindress, H. G.	1,869 34
Borrie, G. C.	2,524 28	Haynes, A.	1,811 69	Roach, H.	531 80
Bourret, J. P.	513 82	Henry, R. M.	620 73	Rowe, R. P.	1,525 07
Boyd, R. R.	758 71	Higgins, D. I.	1,100 38	Ryan, W. W.	800 34
Brunelle, P. E.	1,272 41	Ingram, F.	618 80	St. Laurent, J.	1,286 72
Bussey, J.	1,633 23	Kelly, J. F.	840 06	Scott, J. W. G.	1,304 85
Cameron, A. E. M. ..	1,944 45	Kennedy, R. C.	2,404 11	Slywchuk, W. I.	895 20
Carey, C.	708 87	Lacasse, J. A.	1,152 33	Smith, G. R.	1,179 16
Carney, A.	842 47	Lamoureux, G.	1,378 31	Smith, R. B.	560 35
Carney, F. J.	525 00	Latraverse, N.	1,306 20	Spence, W. M.	1,013 92
Chabot, J. P.	869 00	LeBlanc, J. E.	1,773 29	Steele, D. F.	1,218 91
Chevalier, J. P.	1,593 41	MacKenzie, J. W.	1,629 67	Sutherland, D. H.	1,008 64
Collins, J. P.	1,260 71	MacLean, C. S.	1,525 30	Thexton, R. D.	1,369 47
Corbin, T. L.	945 78	MacMillan, J. S.	1,550 74	Thibaudeau, J.	1,963 57
Corby, A. D.	957 85	Mader, G. F.	725 15	Tozer, G. H.	1,001 99
Davies, C. L.	1,560 88	Manchester, D. E.	1,033 08	Vachon, J. L.	811 65
Dawson, O. K.	965 45	Manchul, E. D.	651 05	Vey, W.	642 25
Decarie, H. J.	1,545 09	Mangione, N.	1,395 40	Vilandre, J. A.	2,786 30
Dicks, J.	1,055 10	Marion, E. P.	1,822 47	Vivian, F. G.	1,029 77
Dolan, B. J.	693 95	Marquis, J. M.	545 80	Walker, K. J.	693 54
Dumont, E.	661 93	McKay, D. W.	764 54	Wallace, R.	1,049 74
Egan, E. J.	1,618 02	McMartin, W.	519 00	Walrath, C. A.	1,063 20
Elliott, J.	881 62	Menard, J. R.	1,752 36	Webster, A.	1,218 13
Ellison, E. T.	815 45	Milavsky, D. S.	808 22	Webster, J. G.	1,387 94
Erwood, W. J.	897 89	Miller, S. L.	1,466 11	White, C. E.	2,230 05
Feeney, J. F.	950 26	Murray, J. P.	876 91	Wilks, E. F.	1,021 18
Fitzgerald, F. J.	929 60	Neilson, O. N.	579 00	Winter, T. H.	701 96
Forbes, C. D.	1,459 92	Noel, S. H.	668 55	Wright, L. A.	1,461 78
Fowlie, C. W.	589 92				

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

Acadia Construction, Limited, Bridgewater, N.S., \$13,186.07; Acadia Gas Engines, Limited, Bridgewater, N.S., \$16,254.19; Acme Construction Co., Limited, Saint John, N.B., \$312,223.50; Acoustics, Limited, Montreal, \$14,289; Aero Surveys, Limited, Vancouver, \$36,506.28; Ahearn & Soper Company, Limited, Ottawa, \$133,185.59; Algoma Steel Corporation, Limited, Sault Ste. Marie, Ont., \$193,078.25; B. A. Allaby & R. P. McLeod, Halifax, \$125,108.37; Allan & Viner Construction Co., Limited, Vancouver, \$332,102.32; Allmo Paving, Ltd., Quebec, \$15,081.34; Allward and Gouinlock, Toronto, \$139,972.73; A. Amyot & Fils, Hull, Que., \$16,653.86; Albert Amyot & J. E. Amyot, Hull, Que., \$13,188; J. W. & J. Anderson, Limited, Burnt Church, N.B., \$162,523.04; Anglin-Norcross Ontario, Limited, Montreal, \$3,780,592.56; Anglo-Canadian Window Cleaning Service, Montreal, \$21,470; G. Archambault, Ltee., Montreal, \$111,079.42; Archibald Coal Co., Limited, Halifax, \$33,616.23; Archibald, Ilesley and Templeton, Montreal, \$27,883.69; Armo Drainage & Metal Products of Canada, Ltd., Winnipeg, \$13,746.92; Art Woodwork, Limited, Montreal, \$51,504.19; The Atlantic Bridge Co., Limited, Lunenburg, N.S., \$26,253.99; Atlas Construction, Ltd., Kamloops, B.C., \$26,779.09; J. S. Audet, Baie St. Paul, Que., \$23,457.81; Automatic Sprinkler Company of Canada, Limited, Montreal, \$32,983.71.

B. B. Electric Co., Limited, Montreal, \$29,972.97; The B. C. District Telegraph and Delivering Co., Limited, Vancouver, \$14,180.79; B. C. Electric Railway Co., Limited, Vancouver, \$157,990.63; B. C. Marine Engineers and Shipbuilders, Limited, Squamish, B.C., \$26,192.19; B. C. Motor Transportation, Limited, Vancouver, \$106,222.60; G. A. Baert, St. Boniface, Man., \$17,078; P. Baillargeon, Ltee., St. Jean, Que., \$295,996.44; A. J. Barrie, Edmonton, Alta., \$15,364.58; James Beaton & Sons, Winnipeg, \$38,625.30; Beaver Construction Company, Vancouver, \$333,078.75; Beaver Lumber Co., Limited, Sault Ste. Marie, Ont., \$15,618.48; Beaver Master Services, Montreal, \$11,919.98; Bedard Girard, Limited, Ottawa, \$10,669; The Bell Telephone Co. of Canada, Montreal, \$27,807.64; Bermingham Construction, Limited, Hamilton, Ont., \$134,158.23; Fortunat Bernard, Bonaventure, Que., \$48,859.80; Paul Bessette, Montreal, \$14,000; Bird Construction Company, Limited, Calgary, \$271,705.86; Joseph Lionel Bizier, Laulon, Que., \$10,375.65; Reginald A. Blyth, Toronto, \$137,792.82; Boiler Brickwork Company, Montreal, \$11,078.30; Maurice Boissonnault, Cantic, Que., \$10,762.23; Bolton Construction Co., Limited, Winnipeg, \$36,250.20; Bond Construction Co., Limited, Hay River, N.W.T., \$54,214.57; Ivanhoe Bosse, Sayabec Station, Que., \$40,178.15; Hector Bouchard, La Malbaie, Que., \$15,010.72; Boucher Freres, Hull, Que., \$89,670.45; Paul Boucher, Henryville, Que., \$161,605.05; T. J. Branton & Co., Ltd., London, Ont., \$37,967.73; H. S. Brennan, Saint John, N.B., \$19,442.70; The British American Oil Co., Limited, Montreal, \$54,993.67; British Columbia Bridge & Dredging Co., Limited, Vancouver, \$463,310.69; The British Columbia Land & Investment Agency, Ltd., Victoria, B.C., \$32,139.27; Government of the Province of British Columbia, \$86,005.33; British Columbia Power Commission, Vancouver, \$13,748.74; The Bronson Company, Ottawa, \$16,500; Stanley G. Brookes, Limited, Ottawa, \$37,704.89; Brooklands Construction Co., Ltd., Winnipeg, Man., \$28,839.19; Builders Sales, Limited, Ottawa, \$39,822.04; Building Maintenance Engineers. (Registered), Toronto, \$15,896.70; Walter J. Burden, Limited, Swift Current, Sask., \$26,587.32; The Burrard Dry Dock Co., Limited, North Vancouver, \$112,500; A. F. Byers Construction Co., Limited, Montreal, \$433,030.31.

Caldwell Construction Company, Limited, Fredericton, \$299,392.14; City of Calgary, Alta., \$20,154.04; Calgary Power, Limited, Alta., \$18,600.55; A. J. Campbell, J. A. Campbell & Alex. J. McIsaac, New Haven, N.S., \$42,261.19; M. C. Campbell Construction Co., Ltd., Antigonish, N.S., \$66,303.49; Campbell Steel and Iron Works, Limited, Ottawa, \$42,191.87; Canada Cement Company, Limited, Montreal, \$29,691.81; Canada Creosoting Company, Limited, Montreal, \$112,610.68; Government of Canada—Federal District Commission, \$92,979.20; National Research Council, \$25,000; Northern Transportation Company (1947), Limited, Edmonton, \$97,714.10; Department of Public Printing & Stationery, \$133,684.74; Canadian Comstock Company, Ltd., Toronto, \$15,966.91; Canadian Dredge & Dock Co., Limited, Toronto, \$1,819,830.91; The Canadian Fairbanks Morse Company, Limited, Montreal, \$37,225.85; Canadian General Electric Co., Limited, Toronto, \$22,409.93; Canadian National Railways, Montreal, \$139,138.98; Canadian National Realities, Limited, Montreal, \$26,915.07; Canadian Pacific Air Lines, Limited, Montreal, \$15,695.84; Canadian Pacific Railway Company, Montreal, \$92,081.50; Canadian Public Booth Company, Limited, Arnprior, Ont., \$173,115.74; Canadian Vickers, Limited, Montreal, \$48,909.73; Canadian Western Natural Gas Co., Limited, Calgary, Alta., \$21,211.56; Donald F. Cantley, New Glasgow, N.S., \$66,325.18; E. G. M. Cape & Company, Ottawa, \$1,389,897.07; Carey & Cartmell, Chilliwack, B.C., \$13,187.50; Caskin Oils, Limited, St. John's, \$12,526.62; Maxloire Cauchon, Limitee, Quebec, \$142,971.92; Marcel Cauvier & J. E. Keays, Grande Riviere, Que., \$154,726.76; Chaleur Construction Company, Limited, Culligan, N.B., \$49,785; City Hydro, Winnipeg, \$32,418.66; Claydon Company, Limited, Fort William, Ont., \$38,179.55; Emile Cloutier & Charles H. Nadeau & Sons, Ltd., Port Daniel Station, Que., \$41,341.95; Coast Quarries, Limited, Vancouver, \$83,265.57; T. J. Colbourne Construction, Limited, Toronto, \$24,992.01; Colby Crane & Manufacturing, Limited, Vancouver, \$31,421.61; Comeau & Savoie Construction, Limited, Caraqueet, N.B., \$50,770.79; Concrete Construction, Limited, Montreal, \$1,318,820.67; M. A. Condon & Son, Kentville, N.S., \$174,727.58; Consolidated Dredging, Limited, Toronto, \$395,613.46; Consolidated Engines and Machinery Company, Limited, New Toronto, Ont., \$40,607.19; J. E. Copeland Co., Limited, Ottawa, \$157,539.06; Ernest Cormier, Montreal, \$61,017.23; J. E. Cote, Shawinigan Falls, Que., \$37,810.77; Geo. Couillard, Engr., Quebec, \$23,324.78; Elzear Cournoyer, St. Joseph de Sorel, Que., \$21,923.07; Crane, Limited, Montreal, \$31,774.24; M. N. Cummings, Limited, Ottawa, \$43,546.61; S. Cunard & Company, Limited, Halifax, \$20,217.91.

Dagenais & Major Construction Co., Limited, Ottawa, \$69,102; Edgar Dagenais, Ottawa, \$40,190.83; Daigle & Paul, Limited, Montreal, \$11,048.24; P. E. D'Anjou & Fils, Limitee, Rimouski, Que., \$12,303.05; Wm. D'Aoust, Eastview, Ont., \$68,959.07; Davie Shipbuilding & Repairing Co., Limited, Lauzon, Que., \$44,503.49; Geo. T. Davie & Sons, Limited, Lauzon, Que., \$59,466.54; J. C. Davis, Ltd., Winnipeg, \$14,269.46; Chester Dawe, Limited, St. John's, Nfld., \$317,244.37; Dawson & Hall, Limited, Vancouver, \$185,606.45; Dean Construction Co., Limited, Belle River, Ont., \$15,243.88; Luigi De Apollonia, Windsor, Ont., \$70,590.78; Geo. Demers, Quebec, \$10,109.68; A. Deslauriers & Fils, Ltee., Quebec, \$925,926.46; Diamond Construction Co., Limited, Fredericton, \$388,006.81; Diblee Construction Co., Ltd., Ottawa, \$87,853.89; Diethlers, Limited, Vancouver, \$18,373.07; F. W. Digdon & Sons, Limited, Mulgrave, N.S., \$37,131.90; Bert Dimock, New Richmond, Que., \$113,038.27; Dinsmore Construction Company, Limited, Windsor, Ont., \$31,140; Dinsmore-McIntyre, Limited, Windsor, Ont., \$56,418.25; District Services, Limited, Sault Ste. Marie, Ont., \$18,196.95; Charles B. Dolphin, Toronto, \$45,040.23; Dominion Bridge Co., Limited, Lachine, Que., \$203,954.12; Dominion Coal Company, Limited, Montreal, \$37,292.48; Dominion Electric Protection Company, Ottawa, \$20,856.61; Dominion Structural Steel, Limited, Montreal, \$249,926.17; Doran Construction Co., Limited, Ottawa, \$300,541.12; R. A. Douglas, New Glasgow, N.S., \$57,920.96; C. J. Dryden Co., Limited, Westmount, Que., \$28,568.35; Ducharme & Hamilton, St. Vital, Man., \$16,284.06; Duford, Limited, Ottawa, \$15,435.61; R. J. Dunlop & Co., Limited, Vancouver, \$13,987.66; Charles Durancieu, Ltee., Montreal, \$1,352,168.81; Dustbane Products, Limited, Ottawa, \$32,994.91.

Orval Easton, Freeman, Ont., \$15,503.55; T. Eaton Co., Limited, Toronto, \$20,986.15; The E. B. Eddy Company, Hull, Que., \$25,451.76; Edge, Limited, Ottawa, \$34,206.88; The City of Edmonton, \$37,239.73; Emile Elie Coal, Limited, Montreal, \$33,618.04; Joseph Elie, Ltee., Montreal, \$18,809.59; Les Entreprises de l'Est, Limitée, Cap aux Meules, Que., \$16,417; Findlay-White Construction Company, Limited, Nanaimo, B.C., \$31,110.88; John Flood and Sons, Limited, Saint John, N.B., \$14,481.67; Max E. Forest, Newcastle, N.B., \$27,658.65; Foundation Maritime, Limited, Halifax, \$124,714.37; Fournier Van & Storage, Limited, Ottawa, \$10,088.79; C. A. Fraser Cartage & Storage Company, Toronto, \$23,151.44; Fraser River Dredging Co., Limited, New Westminster, B.C., \$31,125; Fraser River Pile Driving Co., Limited, New Westminster, B.C., \$187,196.49; A. J. Freiman, Limited, Ottawa, \$36,229.29; Emile Frenette, Ltee., Quebec, \$91,658.02; Thomas Fuller Construction Co., Limited, Ottawa, \$1,657,846.62; Fundy Construction Co., Limited, Halifax, \$223,893.67.

John M. Garland Son & Company, Limited, Ottawa, \$25,348.81; Alex. I. Garvock, Limited, Ottawa, \$31,150.96; Fred Gauvreau, Parry Sound, Ont., \$14,380; L. Gendron & Fils, Hull, Que., \$100,767.58; Gilley Bros., Limited, New Westminster, B.C., \$515,546.89; Gilpin-Nash, Limited, Vancouver, \$507,034.95; Laurent Giroux, St. Casimir, Que., \$218,508.81; Goldstein Bros., Ottawa, \$23,412.69; T. C. Gorman (Nova Scotia), Limited, Halifax, \$173,570.27; Paul O. Goulet & Rene Legault, Fabre Station, Que., \$91,594.50; Paul O. Goulet & Albert Therien, Fabre Station, Que., \$16,207.45; P. W. Graham & Sons, Limited, Moose Jaw, Sask., \$38,631.19; Grand River Conservation Commission, Toronto, \$38,607.10; Granite Construction, Limited, Windsor, Ont., \$17,210.65; Joseph Grassie, Jr., Port Colborne, Ont., \$18,575.23; Alphonse Gratton, Inc., Montreal, \$340,223.47; The Geo. C. Graves Construction Co., Limited, Ottawa, \$101,923.58; Green, Blankstein, Russell & Associates, Winnipeg, \$10,000; G. T. Green, Limited, Ottawa, \$12,731.94; Thomas L. Grooms, Kingston, Ont., \$41,051; Gulf Maritime Construction, Limited, Matane, Que., \$346,895.55.

Hacquoil's, Fort William, Ont., \$15,046.82; James C. Haddow, Edmonton, \$125,198.92; Halse-Martin Construction Co., Limited, Vancouver, \$20,377; H. J. Harris & V. J. Harris, Sydney, N.S., \$18,094.93; Hart Construction Co., Ltd., Ottawa, \$18,534.95; Hartmier Construction, Yorkton, Sask., \$42,183.71; Hayward Lumber Co., Limited, Waterways, Alta., \$13,872.43; Adrien Hebert, Quebec, \$14,203.78; John Heney & Son, Limited, Ottawa, \$176,440.12; Hill-Clark-Francis, Limited, New Liskeard, Ont., \$706,134.26; Hilsden, Smith & Company, Regina, \$21,674.80; The Holden Manufacturing Co., Limited, Ottawa, \$13,868.26; Hornstrom Brothers, Calgary, Alta., \$218,885.75; C. D. Howe Company, Limited, Montreal, \$13,983.67; Hughes-Owens Company, Limited, Ottawa, \$21,072.61; A. L. Huliah & Co., Limited, Vancouver, \$24,609.25; Albert J. Huneault, Casselman, Ont., \$15,252.30; Walter G. Hunt, Ltd., Montreal, \$100,673.29; Hydro-Quebec, Montreal, \$100,241.67; Hygiene Products, Limited, Montreal, \$10,439.52; Imperial Oil, Limited, Toronto, \$129,060.33; Imperiale Fuels, Limited, London, Ont., \$23,776.05; Independent Coal & Lumber Company, Limited, Ottawa, \$655,886.11; Industrial Window Cleaners, Limited, Toronto, \$12,363.93; Interior Contracting Co., Ltd., Penticton, B.C., \$37,962.53; Interprovincial Utilities, Limited, Ottawa, \$23,185.38; Intrusion-Prepakt, Limited, Toronto, \$26,489; Irving Oil Company, Limited, Saint John, N.B., \$10,012.91; P. Leonard James, Victoria, \$17,626.92; Charles A. Jean & G. Fernand Cawon, Quebec, \$45,912.37; J. M. Jeanson, Limitee, Sherbrooke, Que., \$90,832.72; Eugene Jinchereau, Quebec, \$59,204.96; Frs. Jobin, Inc., Quebec, \$12,202; B. Jones, Matane, Que., \$254,095.33; Edgar Jourdain, Cap Chat, Que., \$404,545.45; Journal Investment Company, Limited, Vancouver, \$15,000; Kenney Construction Co., Limited, Yarmouth, N.S., \$107,768.24; P. G. Kenny, Ottawa, \$18,334; The Key Construction, Ltd., Montreal, \$151,479.33; Martin Kiely Company, Limited, Montreal, \$13,182.28; Geo. E. Knowles, Limited, Timmins, Ont., \$86,308.14; Kummel-Shipman Electric, Winnipeg, \$22,578.83.

Lucien Lachapelle, Sorel, Que., \$29,221.74; Lafrance Fire Engine & Foamite, Limited, Toronto, \$20,008.80; Frank P. Lalonde, Limited, Dorval, Que., \$10,030.18; J. Hector Lamb, Chandler, Que., \$45,593.29; J. O. Lambert, Quebec, \$66,553.68; A. Lanctot Construction Company, Ottawa, \$302,128.02; Langelier, Limited, Ottawa, \$11,760.05; J. Larouche & L. Dallaire, Normandin, Que., \$13,471.12; Denis LeBlanc, Cape Bald, N.B., \$17,463.52; J. A. A. Leclair, Dupuis, Limitee, Montreal, \$179,221.63; J. H. Leedham Co., Limited, Halifax, \$88,238.60; Peter Leitch Construction, Limited, Winnipeg, \$102,459.89; Lemieux & Frere, Engr., St. Jean, Que., \$47,520; Lepage-Raymond, Ottawa, \$17,194.46; Olof Lidfors, Meadow Lake, Sask., \$23,258.12; Jos. A. Likely, Limited, Saint John, N.B., \$14,732.02; Jos. Lirette, Quebec, \$16,931.93; L'Islet Metal Specialties, Ltd., L'Islet Station,

Que., \$36,723.91; Lord & Burnham Co., Limited, St. Catharines, Ont., \$54,205.12; Lumo Electric Company, Ottawa, \$32,495.78; Harvey Lunam Construction Company, Regina, \$196,351.79; T. P. Lusby and Co., Limited, Halifax, \$119,229.85.

Mac Construction Company, Wallaceburg, Ont., \$14,467.36; MacCulloch Lumber Co., Ltd., Bridgewater, N.S., \$12,798.64; Colin R. MacDonald, Limited, Antigonish, N.S., \$69,678.57; Madden & Son Company, Limited, Quebec, \$11,937.44; The Manitoba Power Commission, Winnipeg, \$14,319.73; Marchand Electrical Company, Limited, Ottawa, \$15,707.82; Marine Industries, Limited, Montreal, \$284,898.08; Marshall-Wells Company, Limited, Edmonton, \$14,438.93; Romeo Martel, Three Rivers, Que., \$86,795.68; Evan S. Martin, Toronto, \$33,175.14; Masco Electric Company, Limited, Toronto, \$11,273.28; Stanley Mason, Merigonish, N.S., \$14,521.50; Eugene Masse, Hull, Que., \$63,323.86; McAuliffe-Grimes, Limited, Ottawa, \$42,302.17; McBain & Jack, Winnipeg, \$27,180.85; O. J. McCulloch & Company, Montreal, \$18,139.62; McDonald Construction Co., Ltd., Halifax, \$40,000; James McDonald Construction Co., Limited, Victoria, \$92,694.44; Thomas McDonald, Kirkland Lake, Ont., \$17,520.61; H. J. McFarland Construction Co., Limited, Picton, Ont., \$72,311.59; Alex. McIsaac, Antigonish, N.S., \$13,863.72; A. B. McLean and Sons, Limited, Sault Ste. Marie, Ont., \$11,690.28; Geo. D. McLean & Associates, Limited, Vancouver, \$333,241.36; McLennan Plumbing & Heating, Limited, Ottawa, \$41,518.79; M. H. McManus, Limited, Halifax, \$11,948.62; J. W. McMullin & Son, Limited, Upper Gagetown, N.B., \$28,920.39; McNamara Construction Co., Ltd., Leaside, Ont., \$1,988,319.57; McQueen Marine, Limited, Amherstburg, Ont., \$15,115.17; Estate of Felix Michaud, Buctouche, N.B., \$18,259.55; J. Ronald Mills & Westmount Realities Company, Montreal, \$27,011.84; The Milnes Coal Co., Limited, Toronto, \$17,185.38; La Compagnie de Construction Mitis, Limitee, Rimouski, Que., \$20,749.31; Mongeau & Robert Cie., Ltee., Montreal, \$58,861.33; Montclair Construction Company, Montreal, \$100,062.90; Alphonse Montminy, St. Francois de Montmagny, Que., \$54,584.40; C. Emile Morissette, Ltee., Quebec, \$43,736.80; Barney Mosher & Merrill D. Rawling, Liverpool, N.S., \$124,990.03; Murphy-Gamble, Limited, Ottawa, \$19,476.05; H. S. Murphy & H. M. Fletcher, Nakusp, B.C., \$14,200.46; James Murphy Coal Company, Fort William, Ont., \$10,636; Lee My, Vancouver, \$57,500.

Yvon Nadeau, Edmundston, N.B., \$12,707.14; Nanaimo Towing Co., Limited, Nanaimo, B.C., \$19,837.80; Joseph Nancekivil and Wilhelmina Nancekivil, Ottawa, \$12,103; Newfoundland Coal Company, Limited, St. John's, \$24,311.71; Newfoundland Engineering & Construction Co., Limited, Corner Brook, Nfld., \$66,919.96; Wm. Newman Co., Limited, Winnipeg, \$18,272.21; H. C. Nolan, Ottawa, \$16,310.97; Noranda Mines, Limited, Noranda, Que., \$16,100; North Shore Construction Company, Limited, Montreal, \$1,107,480.56; North West Electric Co., Limited, Regina, \$11,695.98; North Western Dredging Co., Limited, Vancouver, \$150,788.03; Northern Construction Company & J. W. Stewart, Limited, Vancouver, \$1,257,167.11; Northern Electric Company, Limited, Montreal, \$39,495.41; Northern Empire Theatres, Limited, Timmins, Ont., \$10,063.02; Northwest Construction, Limited, Prince Rupert, B.C., \$20,359.04; Nova Scotia Light & Power Co., Limited, Halifax, \$52,913.75; Wallace Noye, Allison Raynor and James Noye, Ellerslie, P.E.I., \$43,846.18.

Douglas W. O'Connell, Ottawa, \$10,899.87; Office Specialty Manufacturing Co., Limited, Newmarket, Ont., \$219,187.03; O'Leary's, Limited, Ottawa, \$44,586.85; C. J. Oliver, Limited, Vancouver, \$129,320.77; Olmsted and Parker Construction Co., Ltd., Hamilton, Ont., \$34,815; Ontario Hydro-Electric Power Commission, Toronto, \$729,799.09; Geo. O'Reilly, Verdun, Que., \$25,004.40; Otis Elevator Co., Limited, Hamilton, Ont., \$169,118.50; City of Ottawa, \$370,563.32; Ottawa Plumbing & Heating, Limited, Ottawa, \$17,315.38; Ottawa Typewriter Co., Limited, Ottawa, \$132,798.06.

Pacific Pile Driving Co., Limited, Victoria, \$404,669.15; Parkdale Woodworkers, Limited, Ottawa, \$72,197.87; J. S. Parker, Saint John, N.B., \$17,340.08; Jean-Julien Perrault, Montreal, \$35,000; C. H. Petch & Sons, Limited, Ottawa, \$13,360.48; C. Vic. Peters Company, Ltd., Hamilton, Ont., \$22,037; H. J. Phillips & Son, Charlottetown, \$65,337.39; Pictou Foundry & Machine Co., Limited, Pictou, N.S., \$92,112.25; Piggott Construction Company, Saskatoon, Sask., \$102,501.86; Pilkey-Noble Construction Company, Limited, Hamilton, Ont., \$13,843.59; John Plaxton Company, Limited, Winnipeg, \$15,200; Poole Construction Co., Ltd., Edmonton, \$183,969.50; H. H. Popham & Company, Limited, Ottawa, \$239,403.51; J. P. Porter Company, Limited, Montreal, \$1,445,822.17; Poudrier & Boulet, Ltee., Quebec, \$107,454.82; Ernest Poulin, Hull, Que., \$11,300; Powell Transports, Limited, Winnipeg, \$20,000; A. Pratte, Inc., Victoriaville, Que., \$79,959.37; William Prendergast, Nanaimo, B.C., \$37,025.93; John C. Preston, Limited, Ottawa, \$181,237.91; Price Construction Company, Moncton, N.B., \$61,184.04; Robert Priem, Hull, Que., \$46,000; Public School Board of Ottawa, Ottawa, \$120,765.75; Putherbough Construction Co., Ltd., London, Ont., \$29,730.96.

Quebec Power Company, Quebec, \$35,027.84; Queмонт Construction, Inc., Montreal, \$358,386.84; Randall & Stead, St. John's, \$85,283.23; Merrill D. Rawling, Liverpool, N.S., \$10,633.68; Redfern Construction Co., Limited, Toronto, \$319,623.59; City of Regina, \$22,540.21; Remington Rand, Limited, Toronto, \$58,496.94; Rest-Glow Manufacturing Company, Limited, Montreal, \$34,048.56; John B. Richardson, Kingston, Ont., \$84,111.54; Rieger Bros. Construction, Ltd., Pelee Island, Ont., \$49,942.71; Thomas B. Riley et al, Charlottetown, P.E.I., \$80,000; Lionel Rioux, Gaspe, Que., \$11,581.05; Moise Rivest, L'Epiphanie, Que., \$69,027.96; Robb Engineering Works, Limited, Amherst, N.S., \$74,800; Angus Robertson, Limited, Montreal, \$649,981.83; Robertson Construction & Engineering Co., Limited, Niagara Falls, Ont., \$831,579.81; Thomas Robertson & Company, Limited, Montreal, \$15,431.61; Wm. Robertson & Son, Limited, Halifax, \$23,550.60; Theodor Robidoux, Yamaska East, Que., \$44,624.70; E. A. Robinson Oil Burners, Ltd., Westmount, Que., \$14,493; J. C. Robinson & Sons, Ltd., Ottawa, \$23,062.22; Rocean Engineering Company, Ltd., Vancouver, \$13,390; Rodney Contractors, Limited, Yarmouth, N.S., \$23,182.63; Rogers Montreal, Limited, Montreal, \$14,063.71; Roneo Company of Canada, Limited, Ottawa, \$17,141.23; Ross-Meagher, Limited, Ottawa, \$359,085.78; Ross, Paterson, Townsend and Fish, Montreal, \$120,476.11; Rousseau Metal, Inc., St. Jean Port Joli, Que., \$58,861.84; Royalmount Construction,

Limited, Montreal, \$27,864.38; Henri Royer, Inc., Sherbrooke, Que., \$25,186; J. R. Royer, Limitee, Sherbrooke, Que., \$42,319.65; Rubenstein Bros. Company, Montreal, \$62,205.95; Russell Construction Co., Limited, Toronto, \$184,965.83; Richard & B. A. Ryan, Limited, Montreal, \$578,292.29.

Saillant & Fils, Engr., Montreal, \$12,679.41; Wilfrid D. St. Cyr, Hull, Que., \$74,976.43; City of Saint John, N.B., \$29,085.41; Saint John Dredging Co., Limited, East Saint John, N.B., \$78,794.36; Saint John Dry Dock Co., Limited, East Saint John, N.B., \$1,079,436.51; Saint John Iron Works, Limited, Saint John, N.B., \$29,965.11; Samson & Filion, Ltee., Quebec, \$13,790.26; Saskatchewan Power Corporation, Regina, \$32,976.61; City of Saskatoon, Sask., \$22,436.73; Frank Scappatura, North Bay, Ont., \$44,000; Schumacher-Mackenzie, Ltd., Winnipeg, \$10,985.17; M. F. Schurman Co., Limited, Summerside, P.E.I., \$303,411.12; Scotia Sprinklers, Limited, Halifax, \$10,764; A. Scott, Granby, Que., \$25,000; W. T. Scott, Calgary, Alta., \$19,794.42; Seythes & Company, Limited, Montreal, \$15,867.36; Seaboard Advertising Co., Ltd., Vancouver, \$15,970.27; Shawinigan Water & Power Company, Shawinigan Falls, Que., \$16,026.21; J. J. Shea & Company, Limited, Montreal, \$526,280.04; J. J. Shea, Limited, Montreal, \$178,930.20; Shell Oil Company of Canada, Limited, Toronto, \$13,293.53; Shoquist Construction, Limited, Saskatoon, Sask., \$24,173.73; Armand Sciotte & Sons, Montreal, \$278,775.98; R. Sigurdson, Winnipeg, \$78,917.56; Sirotek Construction, Limited, Ottawa, \$19,368; Skeena River Pile Driving Company, Prince Rupert, B.C., \$27,942.06; Smith Bros. & Wilson, Limited, Regina, \$194,230.45; Lloyd G. Smith & Murray H. Smith, Port Hood, N.S., \$25,166.86; Snelling Paper Sales, Limited, Ottawa, \$11,869.30; Sorel Harbour Tugs, Limited, St. Joseph de Sorel, Que., \$10,062; Laura G. Sorel, Sherbrooke, Que., \$20,089.90; Standard Construction Co., Limited, Halifax, \$27,332.19; Standard Iron & Engineering Works, Limited, Edmonton, \$34,844.87; Standard Oil Company of B.C., Limited, Vancouver, \$60,405.45; Board of Park Commissioners (Stanley Park), Vancouver, \$36,485.42; Star Shipyard (Mercer's), Limited, New Westminster, B.C., \$73,791.44; Steel Equipment Company, Limited, Pembroke, Ont., \$77,154.33; George K. Steele, New Carlisle, Que., \$70,230.66; J. W. Stephens, Limited, Sydney, N.S., \$35,303.23; Bruce Stewart & Co., Limited, Charlottetown, \$20,895.18; Norm Stewart, Hamilton, Ont., \$12,953.89; Robert Strang, Ottawa, \$21,131; M. J. Sulpher & Sons, Limited, Ottawa, \$233,194.86; Sunnybrook Nurseries, Toronto, \$11,818.25; Roy Swail, Ltd., Winnipeg, \$12,566.33; City of Swift Current, Sask., \$15,574.19; Sydney Engineering & Dry Dock Company, Limited, Sydney, N.S., \$22,223.90.

Taggart Construction, Limited, Ottawa, \$113,956.39; Taylor Bros., Toronto, \$54,203.60; Therien Company, Limited, Ottawa, \$20,210; Alfred Thimot and Medard Comeau, Little Brook, N.S., \$58,321.24; William Thompson, Ottawa, \$16,500; Thunder Bay Harbour Improvements, Limited, Port Arthur, Ont., \$11,922.14; William Tiller, Ltd., St. John's, \$24,352.63; Timber Preservers, Limited, New Westminster, B.C., \$14,058.17; R. Timms Construction & Engineering, Limited, Welland, Ont., \$100,308.83; Todd Construction Co., Ltd., Vancouver, \$10,165.73; Toronto Dry Dock Co., Limited, Toronto, \$29,123.37; Toronto Terminals Railway Company, Toronto, \$97,191.64; Alexander John Tough, Penticton, B.C., \$12,875; Trail Plumbing & Heating (Sask.), Ltd., Regina, \$19,164.64; Cecile Guay Tremblay, Chicoutimi, Que., \$90,000; Jos. Tremblay, Montreal, \$20,014.44; Trudeau & Fils, Limitee, Ste. Anne de Bellevue, Que., \$10,312; Turnbull Elevator Co., Limited, Toronto, \$50,188.55; United States Steel Export Company, New York, N.Y., \$50,492.11; Universal Electric, Ottawa, \$36,526.

Valiquette Distributors, Limited, Montreal, \$117,401.61; Salem Vanasse, Rouyn, Que., \$13,709.06; Vancouver Pile Driving & Contracting Co., Ltd., Vancouver, \$33,305.22; Vancouver Shipyards, Ltd., Vancouver, \$14,650; W. G. Van Egmond and Stanley E. Storey, Regina, \$30,000; C. B. K. Van Norman, Vancouver, \$95,148.48; Irene Verreault & Fils, Les Mechains, Que., \$27,384.56; Vet's Sheet Metal Works, Edmonton, \$12,376.18; Vipond Automatic Sprinkler Co., Toronto, \$39,323.71; Walker & Hall, Limited, Halifax, \$13,622.74; Walter Walker & Sons, Limited, Victoria, \$12,612.37; Ed. Walsh & Co., Limited, New Westminster, B.C., \$34,263.20; Waterman-Waterbury Mfg., Co. Ltd., Regina, \$23,437; F. W. Watt, Port Arthur, Ont., \$28,919.68; James S. Watt, Little River West, Que., \$70,321.13; The F. P. Weaver Coal Co., Limited, Montreal, \$18,315.60; W. C. Wells Construction Company, Limited, Saskatoon, Sask., \$87,244.56; Fred Welsh & Son, Vancouver, \$13,832.20; West Coast Dredging Co., Limited, Vancouver, \$10,761.58; West Kootenay Power & Light Company, Limited, Trail, B.C., \$14,397.76; West Machinery, Limited, Simcoe, Ont., \$55,000; Western Bridge & Steel Fabricators, Limited, Vancouver, \$54,995.92; White Pass & Yukon Route, Whitehorse, Y.T., \$15,029.16; C. H. Whitham, Ltd., Edmonton, \$16,244.39; The Willson Stationery Company, Limited, Edmonton, \$14,398.37; Fred A. Wilson Contracting Co., Limited, Ottawa, \$25,816.54; City of Winnipeg, Man., \$18,479.21; City of Winnipeg Hydro Electric System, Winnipeg, \$15,436.02; Winnipeg Electric Company, Winnipeg, \$32,807.35; G. H. Wood & Co., Limited, Montreal, \$62,287.58; Woods Manufacturing Company, Limited, Hull, Que., \$532,029.36; Wyatt Construction Company, Limited, Winnipeg, \$412,772.94; D. M. Wyatt, Calgary, Alta., \$21,517.57; W. H. Yates Construction Co., Ltd., Hamilton, Ont., \$28,799; Yellowknife Transportation Co., Ltd., Edmonton, \$14,673.19; Yukon Construction Co., Ltd., Edmonton, \$30,625.25; S. Elmer Zimmerman, Fort Erie, Ont., \$25,152.84.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	13,041,090 00	12,685,666 12	11,451,888 43
(2) Civilian Allowances	223,256 00	176,760 49	143,997 07
(4) Professional and Special Services	602,898 00	783,787 38	703,105 66
(5) Travelling and Removal Expenses	352,560 00	247,316 40	263,382 63
(6) Freight, Express and Cartage	137,725 00	164,621 67	149,261 59
(7) Postage	16,277 00	19,116 50	16,873 65
(8) Telephones, Telegrams and Other Communication Services	63,370 00	63,711 54	57,636 27
(9) Printing of Departmental Reports and Other Publica- tions	11,750 00	8,517 56	51,169 19
(10) Films, Displays, Broadcasting, Advertising, etc.	3,050 00		4,268 45
(11) Office Stationery, Supplies, Equipment and Furnishings	1,706,930 00	1,788,881 25	1,198,362 51
(12) Materials and Supplies	3,417,918 00	3,021,490 30	3,047,160 09
Buildings and Works, including Land—			
(13) Acquisition and Construction	64,302,279 53	42,377,515 30	39,988,943 98
(14) Repairs and Upkeep	8,836,547 00	6,960,947 93	7,607,283 71
(15) Rentals	5,485,050 00	4,927,233 04	4,648,795 52
Equipment—			
(16) Acquisition and Construction	1,060,430 00	911,666 96	1,221,692 31
(17) Repairs and Upkeep	363,880 00	414,462 05	227,355 90
(18) Rentals	12,620 00	7,605 05	2,187 48
(19) Municipal and Public Utility Services	2,032,523 00	2,343,294 71	1,990,190 20
(20) Grants, Subsidies, etc., Not included Elsewhere	616,250 00	485,827 15	479,469 21
(21) Pensions, Superannuation and other Benefits	38,449 58	32,261 52	30,709 39
(22) All other Expenditures (other than Special Categories)	448,675 00	24,322 73	24,127 50
SPECIAL CATEGORIES			
(33) Deficits—Government Owned Enterprises	117,000 00	99,082 04	
Total	<u>\$102,890,528 11</u>	<u>\$ 77,544,087 69</u>	<u>\$ 73,307,860 74</u>

1951-52
PUBLIC ACCOUNTS

PART II
W

DEPARTMENT OF RESOURCES AND DEVELOPMENT

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF RESOURCES AND DEVELOPMENT

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page W-34, Open Accounts on page W-36 and Expenditures by Standard Objects on page W-44.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
W- 4	Stat.	Minister of Resources and Development—			
		Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
W- 5	383	Departmental Administration.....	381,223 00	358,833 99	364,956 70
NATIONAL PARKS BRANCH					
W- 5	384	Branch Administration.....	22,780 00	21,190 07	
		National Parks and Historic Sites Services—			
W- 5	385	Administration, Operation and Maintenance.....	3,153,594 00	3,023,226 58	3,023,275 71
W- 7	386}	Construction or Acquisition of Buildings,			
	773}	Works, Land and New Equipment.....	4,405,704 00	3,334,350 01	6,102,178 31
W-13	387	Grant to the Jack Miner Migratory Bird			
		Foundation.....	5,000 00	5,000 00	5,000 00
W-13	388	Grant in aid of the development of the Inter-			
		national Peace Garden in Manitoba.....	15,000 00	14,362 79	14,964 76
W-13	Stat.	National Battlefields Commission.....	100,000 00	100,000 00	100,000 00
W-14	389	Canadian Wildlife Service—			
		Wildlife Resources Conservation and Develop-			
		ment, including Administration of the Mi-			
		gratory Birds Convention Act—Adminis-			
		tration, Operation and Maintenance.....	311,092 00	292,218 13	263,899 01
W-14	390	National Museum of Canada—Administration,			
		Operation and Maintenance.....	228,669 00	218,914 33	248,740 63
			8,241,839 00	7,009,261 91	9,758,058 42
ENGINEERING AND WATER RESOURCES BRANCH					
W-15	391	Branch Administration.....	65,410 00	52,660 13	46,182 91
		Water Resources Division—			
		Water Resources Division, including the Ad-			
		ministration of the Dominion Water Power			
		and Irrigation Acts, and including grant of			
		\$350 to the International Executive Coun-			
		cil, World Power Conference—			
W-15	392	Administration, Operation and Maintenance.....	585,926 00	506,545 37	476,975 90
W-16	393}	Construction or Acquisition of Buildings,			
	774}	Works, Land and New Equipment.....	60,995 00	44,589 62	31,088 04
W-16	394	To provide for studies and surveys of the			
		Columbia River Watershed in Canada....	381,095 00	312,298 39	340,287 94
W-17	395	To provide for studies and surveys of the			
		Red River Basin in Canada.....	182,000 00	115,836 33	86,501 70
W-18	396	Lake of the Woods Control Board.....	13,805 00	13,616 95	11,829 67
W-18	397}	To provide for the expenses incurred under			
	620}	the agreement between Canada, Ontario			
		and Manitoba, confirmed by the Lac Seul			
		Conservation Act, 1928, moneys expended			
		to be largely reimbursed.....	19,357 00	18,960 76	17,178 76
W-18	398	Engineering and Architectural Division—Ad-			
		ministration, Operation and Maintenance....	368,020 00	290,997 62	477,763 72
		Projects Division—			
W-19	399	Administration.....	40,433 00	27,321 29	28,805 83
W-19	400	*To provide for a contribution by Canada to			
		the improvement and reconstruction of the			
		road between Patricia Bay Airport, Van-			
		couver Island, and the city limits of Vic-			
		toria, B.C.....	200,000 00	108,987 92	14,026 03

DEPARTMENT OF RESOURCES AND DEVELOPMENT

W—3

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
ENGINEERING AND WATER RESOURCES BRANCH—					
<i>Concluded</i>					
W-19	775	*To provide for a contribution to the cost of constructing a mining road between Black Bay and Ace Lake in Saskatchewan.....	50,000 00	50,000 00	
W-19	401	*To provide for a contribution to the cost of constructing a dam on the Upper Thames River near Fanshawe, Ontario.....	580,000 00	580,000 00	
W-19	402	To provide, subject to allocation by Treasury Board, for the design and planning of deferrable projects, the acquisition of sites and the initiation of construction.....	1,000,000 00		
Trans-Canada Highway Division—					
W-20	403	Administration, Operation and Maintenance.	353,269 00	282,652 42	175,398 23
W-20	Stat.	To provide for contributions to the provinces under terms of the Trans-Canada Highway Act (Revote \$12,000,000).....	12,566,028 45	12,566,028 45	5,868,826 88
W-20	776	*Notwithstanding the Trans-Canada Highway Act, to authorize and provide for a payment to the provinces of British Columbia and New Brunswick.....	210,000 00	201,408 81	
W-20	621	*Notwithstanding the Trans-Canada Highway Act, to authorize and provide for a payment to the Province of Newfoundland.....	28,000 00	24,204 04	
W-21	404	To provide for surveys of the Trans-Canada Highway through National Parks.....	12,000 00	1,349 28	23,997 03
W-21	405	To provide for general investigations by the Northwest Territories Power Commission of the electric power requirements of settlements and industries in the Northwest Territories and the Yukon Territory (Revote).....	1,000 00		2,567 14
W-21	406	*To recoup the Minister of Finance for advances to be made to the Northwest Territories Power Commission.....	110,000 00		
W-21	622	*To provide for payment to the Northwest Territories Power Commission.....	1,700 00	1,639 37	
			16,829,038 45	15,199,096 75	7,601,429 78
NORTHERN ADMINISTRATION AND LANDS BRANCH					
W-21	407	Branch Administration.....	17,119 00	16,548 52	
Lands Division—					
W-22	408	Administration of Territorial and Public Lands; Seed Grain Collections.....	278,883 00	251,486 60	267,465 11
W-22	Stat.	Reduction in Seed Grain and Relief Accounts.	174,524 12	174,524 12	11,710 54
Northern Administration Division—					
W-22	409\	Administration.....	274,074 00	237,745 14	165,978 55
	777)				
Northwest Territories, including Wood Buffalo Park and Eskimo Affairs—					
W-23	410\	Operation and Maintenance.....	999,266 00	998,953 10	730,739 61
	778)				
W-24	411\	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	253,955 00	208,935 55	743,107 29
	779)				
Forest Conservation and Wildlife Management, including Wood Buffalo Park—					
W-25	412	Operation and Maintenance.....	276,633 00	270,721 08	238,778 76
W-26	413	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	64,804 00	51,448 95	36,071 48
Yukon Territory, including Forest Conservation—					
W-26	414\	Operation and Maintenance.....	571,017 00	570,367 86	179,140 74
	780)				
W-27	415\	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	225,450 00	85,352 76	2,382,194 92
	781)				
W-27	Stat.	Payment to Yukon Council for Subsidies and for Compensation as authorized by Vote 205, Appropriation Act No. 4, 1947-48.....	189,278 51	189,278 51	210,784 78
			3,325,003 63	3,055,362 19	4,965,971 78

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
FORESTRY BRANCH					
W-27	416	Branch Administration.....	81,971 00	74,355 62	68,354 29
		Forest Research Division—			
W-28	417	Operation and Maintenance.....	842,803 00	772,577 99	762,532 80
W-28	418	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	53,176 00	47,135 73	70,346 44
		Forestry Operations Division, including Forest Insects Control Board—			
W-29	419) 782/	Administration, Operation and Maintenance.	88,858 00	63,468 48	55,623 75
W-30	783	To provide for contributions to the provinces for assistance in forest inventory and re- forestation in accordance with agreements to be entered into by Canada and the provinces.....	1,025,000 00	820,944 89	
		Forest Products Division—			
W-30	420	Operation and Maintenance.....	500,034 00	470,921 07	517,377 54
W-31	421	Construction or Acquisition of Buildings, Works, Land and New Equipment.....	35,945 00	28,871 38	80,366 65
W-31	422	Grant to Canadian Forestry Association.....	6,000 00	6,000 00	4,000 00
W-31	423	Grant to Pulp and Paper Research Institute of Canada.....	100,000 00	100,000 00	
		Eastern Rockies Forest Conservation Board—			
W-31	424	Salaries and expenses of Federal members of the Board.....	16,680 00	11,492 94	1,956 25
W-32	425	Federal contribution towards annual main- tenance, including staff and expenses....	175,000 00	41,663 91	81,965 77
W-32	Stat.	To provide for capital expenditures in con- formity with Section 8 (1) of the Eastern Rocky Mountain Forest Conservation Act.	941,685 35 3,867,152 35	941,685 35 3,879,117 36	907,529 54 2,550,053 03
CANADIAN GOVERNMENT TRAVEL BUREAU					
W-33	426	To assist in promoting the Tourist Business in Canada.....	1,503,197 00	1,399,970 13	1,246,400 95
HOUSING					
W-33	427	Emergency Shelter Administration.....	250,000 00	5,471 48	38,616 07
W-33	Stat.	Housing Research and Community Planning..	294,066 16	294,066 16	243,632 76
W-34	Stat.	Appraisal and Inspection Fees.....	54,215 50	54,215 50	13,692 00
W-34	Stat.	Losses on Loans.....	686,837 04	686,837 04	504,759 49
W-34	Stat.	Grant to Municipalities re Slum Clearance....	311,231 51 1,596,350 21	311,231 51 1,351,821 69	800,700 32
GENERAL					
W-34	Stat.	Gratuities to families of deceased employees..	5,007 98	5,007 98	2,676 00
		<i>Expenditures: from Appropriations not required for 1951-52.....</i>			1,590,573 86
		Total.....	\$35,760,811 62	\$31,770,472 00	\$28,892,820 84

* Complete title is shown in the following details.

Salary of Minister, Hon. R. H. Winters, c. 36, 1949, 2nd Session.....	(1)	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	(2)	\$ 2,000 00

Hon. R. H. Winters received travelling expenses of \$2,450.75 which were charged to Vote 383.

Vote 383 Departmental Administration

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	343,923 00	343,923 00	331,650 81
Professional and Special Services	(4)	1,000 00	1,000 00	376 50
Travelling Expenses	(5)	9,200 00	9,200 00	8,750 57
Freight, Express and Cartage	(6)	200 00	200 00	30
Postage	(7)	300 00	300 00	135 02
Telephones and Telegrams	(8)	2,700 00	2,700 00	2,234 59
Films, Displays, Advertising and other Informational Materials except Publications	(10)	3,000 00	2,200 00	62 10
Office Stationery, Supplies and Equipment	(11)	17,800 00	17,200 00	12,694 05
Materials and Supplies	(12)	1,200 00	1,200 00	708 15
Repairs and Upkeep of Equipment	(17)	900 00	900 00	593 43
Sundries	(22)	1,000 00	2,400 00	1,628 47
		<u>\$ 381,223 00</u>	<u>\$ 381,223 00</u>	<u>\$ 358,833 99</u>

NATIONAL PARKS BRANCH**Vote 384 Branch Administration**

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	19,200 00	19,754 00	19,295 14
Travelling Expenses	(5)	1,250 00	1,250 00	919 36
Postage	(7)	250 00	250 00	150 00
Telephones and Telegrams	(8)	250 00	250 00	240 29
Printing of Departmental Reports	(9)	150 00	150 00	19 00
Office Stationery, Supplies and Equipment	(11)	1,350 00	796 00	342 05
Memberships in Societies	(20)	50 00	50 00	14 75
Sundries	(22)	280 00	280 00	209 48
		<u>\$ 22,780 00</u>	<u>\$ 22,780 00</u>	<u>\$ 21,190 07</u>

Vote 385 National Parks and Historic Sites Services—Administration, Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1)	1,308,689 00	1,184,856 00	1,155,960 97
Terminable Allowance	(2)		529 00	528 30
Allowance in lieu of Quarters	(2)	900 00	1,104 00	1,103 63
Professional and Special Services	(4)	13,430 00	20,730 00	20,634 87
Travelling Expenses	(5)	31,285 00	31,285 00	24,754 12
Freight, Express and Cartage	(6)	29,615 00	29,615 00	8,936 12
Postage	(7)	3,480 00	3,480 00	3,420 10
Telephones and Telegrams	(8)	10,080 00	10,080 00	9,102 00
Printing of Departmental Reports and Other Publications	(9)	69,639 00	69,639 00	66,353 17
Films, Displays, Broadcasting, Advertising and other Informational Material other than Publications	(10)	23,450 00	23,450 00	10,184 22
Stationery and Other Office Supplies and Equipment	(11)	21,830 00	23,130 00	23,049 43
Gasoline, Oil, Grease, Tires and Tubes	(12)	185,900 00	129,900 00	129,208 88
Coal, Fuel Oil, Lumber, Hardware and Paint	(12)	63,770 00	102,770 00	101,985 26
Other Materials and Supplies	(12)	81,099 00	137,099 00	136,471 56
Repairs and Upkeep of Administration Buildings and Campgrounds	(14)	224,253 00	275,253 00	274,516 34
Repairs and Upkeep of Roads, Bridges, Streets, Sidewalks and Trails	(14)	553,342 00	502,342 00	500,453 12

		Estimates	Allotments	Expenditures
Repairs and Upkeep of Water and Sewer Systems	(14)	98,779 00	54,779 00	37,726 56
Repairs and Upkeep of Recreational Facilities	(14)	140,220 00	140,220 00	119,971 57
Repairs and Upkeep of Other Buildings and Works	(14)	77,181 00	121,181 00	120,470 32
Repairs and Upkeep of Cars, Trucks and Heavy Equipment	(17)	134,421 00	137,621 00	137,571 15
Repairs and Upkeep of Other Equipment	(17)	20,979 00	72,979 00	72,919 74
Rental of Equipment	(18)	2,525 00	4,825 00	4,793 40
Light, Power and Water	(19)	29,208 00	29,208 00	28,196 64
Unemployment Insurance Contributions	(21)	20,755 00	20,755 00	8,321 52
Sundries	(22)	8,764 00	26,764 00	26,593 59
		<u>\$3,153,594 00</u>	<u>\$3,153,594 00</u>	<u>\$3,023,226 58</u>

Treasury Board authorized the operation of the vote on a functional and geographical basis and approved transfers at the close of the fiscal year adjusting the primaries to cover the expenditures.

A distribution of the expenditures by functions, etc., follows:

	Expenditures
Head Office	174,165 53
Parks and Resources Information	81,717 17
Historic Sites	82,879 45
Cape Breton Highlands Park	129,032 73
Prince Edward Island Park	58,532 86
Fundy Park	115,958 73
Georgian Bay Islands Park	12,293 32
Point Pelee Park	26,960 59
St. Lawrence Islands Park	16,968 05
Riding Mountain Park	203,702 65
Prince Albert Park	208,113 89
Banff Park	779,332 43
Elk Island Park	116,511 35
Jasper Park	484,062 96
Waterton Lakes Park	145,884 84
Glacier Park	28,725 96
Kootenay Park	151,467 23
Mount Revelstoke Park	42,413 36
Yoho Park	164,503 48
	<u>\$3,023,226 58</u>

Expenditures by provinces were as follows:

Nova Scotia	150,324 99
Prince Edward Island	59,001 19
New Brunswick	125,054 23
Quebec	19,733 59
Ontario	76,828 49
Manitoba	204,951 02
Saskatchewan	211,240 42
Alberta	1,526,389 92
British Columbia	388,251 49
Head Office, administration and information	261,451 24
	<u>\$3,023,226 58</u>

For comparative statement of revenues and expenditures by parks and services see page W-13.

A fee of \$6,000 was paid under authority of P.C. 136/2333, May 11, 1951, to Stanley Thompson of Guelph, Ont., for supervising and directing the maintenance and development of 7 golf courses in the National Parks.

Legal fees amounting to \$760.98 were paid to G. H. Steer of Edmonton.

Travelling expenses amounting to \$527.50 were paid to M. H. Long of the University of Alberta, and \$541.93 to W. N. Sage of the University of British Columbia, both of whom served without salaries as members of the Historic Sites and Monuments Board.

One of the salaried employees being paid from this vote, K. B. Mitchell, was absent, as at March 31, 1952, on educational leave at half pay.

Votes 386 and 773 National Parks and Historic Sites Services—Construction or Acquisition of Buildings, Works, Land and New Equipment

		Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings	(13)	323,432 00	466,432 00	465,731 21
Construction of Roads, Bridges and Trails	(13)	452,500 00	452,500 00	263,965 90
Hardsurfacing of Roads	(13)	2,762,000 00	2,555,000 00	1,882,144 55
Other Construction Projects	(13)	564,588 00	564,588 00	412,577 00
Acquisition of Cars and Trucks	(16)	90,200 00	111,200 00	110,352 66
Acquisition of Tractors and Heavy Road Machinery	(16)	111,543 00	111,543 00	80,957 47
Acquisition of Fire Fighting Equipment	(16)	44,881 00	44,881 00	19,915 40
Acquisition of Other Equipment	(16)	56,560 00	99,560 00	98,705 22
		<u>\$4,405,704 00</u>	<u>\$4,405,704 00</u>	<u>\$3,334,350 01</u>

Treasury Board authorized the operation of the vote on a functional and geographical basis and approved transfers at the close of the fiscal year adjusting the primaries to cover the expenditures.

A distribution of the expenditures by functions, etc., follows:

	Treasury Board Allotments	Expenditures
Parks and Resources Information—		
Acquisition of Equipment	450 00	
Historic Sites—	450 00	
Acquisition of Equipment	5,700 00	3,658 50
Construction—		
Erection of new memorials	11,000 00	10,804 14
Repairs to Dufferin Terrace and Fortification Walls, Quebec	21,000 00	20,456 90
Renovation and repairs to Halifax Citadel	119,000 00	109,321 96
Contract: Wilfred Russel McNally, for supply and installation of a heating system at Halifax Citadel, \$11,910; payments, \$10,719.		
Renovation and repairs to Northwest Mounted Police Memorial and Indian Museum at Battleford, Saskatchewan	7,500 00	5,565 25
Renovation and repairs to Lower Fort Garry	6,500 00	460 00
Projects under \$5,000	2,000 00	1,042 20
	172,700 00	151,308 95
Cape Breton Highlands Park—		
Acquisition of equipment	30,815 00	29,996 31
This expenditure included the purchase of 4 motor trucks, \$6,258.05; 1 motor car, \$1,918.66; 1 motor grader, \$14,697.		
Construction—		
Spreading crushed gravel from Mile 36 to Pleasant Bay on Cabot Trail	40,000 00	38,850 75
Construction of a sea wall, reconstruction of Highway North of Presqu'île and replacement of native timber cribs with steel cribs where necessary between Corney Brook and Rigwash	81,000 00	79,845 75
Contract (in respect of the 2 preceding items), on the basis of unit prices: Fundy Construction Co. Ltd., \$62,017.90; payment in full.		
Completion of bridges at Clyburn and Effie's Brooks	25,000 00	24,976 87
Construction of central building for low rental tourist accommodation	20,000 00	15,195 43
Contract: Alex Martin Fraser, Eddie Joe Chiasson and Helier Malet Merry, \$14,036.50; payment in full.		
Projects under \$5,000	15,050 00	13,559 20
	211,865 00	202,424 31
Prince Edward Island Park—		
Acquisition of equipment	6,300 00	4,894 87
This expenditure included the purchase of 1 dump truck with hydraulic hoist, \$3,535.50.		

	Treasury Board Allotments	Expenditures
Prince Edward Island Park—Concluded		
Construction—		
Construction and priming of a stabilized gravel base and application of a seal coat on the Dalvey-Stanhope road, 4.25 miles, and the Rustico-New London Bay road, 7.5 miles	121,000 00	81,783 20
Contract on the basis of unit prices: The Island Construction Limited, \$72,842.88; payment in full.		
Payments for asphalt for this project were made to The British American Oil Company Limited, \$7,010.86.		
Projects under \$5,000	9,300 00	8,477 53
	136,600 00	95,155 60
Fundy Park—		
Acquisition of equipment	26,000 00	24,983 61
Construction—		
Continuation of Park Water System	15,000 00	8,153 57
Expenditures on this project to date were \$59,190.94.		
Continuation of Landscaping headquarters site	25,750 00	25,747 21
Expenditures on this project to date were \$94,512.86.		
Completion of development of amphitheatre	5,500 00	5,354 88
Expenditures on this project to date were \$16,389.58.		
Completion of development of parking areas	5,000 00	2,100 00
Total expenditures on this project were \$3,047.67.		
Hardsurfacing 12.5 miles Highway No. 14 and 1.3 miles Point Wolfe Highway all within Fundy National Park	220,000 00	218,022 95
Contract, on the basis of unit prices: Dexter Construction Company Limited, \$148,635.29; payment in full.		
Contract (1950-51), cost plus fixed fee of \$14,700; Caldwell Construction Company Limited, \$409,093.04; payments, including final payment, \$3,122.48.		
Payments for asphalt for this project were made to Imperial Oil Limited, \$51,475.02.		
Camp-ground improvements	10,000 00	9,085 54
Construction of new fire trails	5,000 00	4,900 59
Construction of drive to cottage subdivision	25,000 00	24,994 94
Construction of electric power line extension to park development camp-grounds, cottage subdivisions and water supply pumping stations	5,000 00	4,196 68
Moving of vault containing transformers from cellar of bath-house to bank along Devil's Half Acre	1,500 00	880 04
Construction of joint primary power and telephone line from headquarters to Lake View	25,500 00	20,273 14
Construction of incinerator	6,000 00	5,048 00
This incinerator was supplied and installed by Francis Hankin and Company Limited.		
Projects under \$5,000	1,500 00	
	376,750 00	353,741 15
Georgian Bay Islands Park—		
Acquisition of equipment	3,550 00	3,513 13
Construction—		
Projects under \$5,000	11,000 00	8,478 33
	14,550 00	11,991 46
Point Pelee Park—		
Acquisition of equipment	1,000 00	941 85
Construction—		
Beach protection work	20,600 00	20,225 94
Expenditures on this project to date were \$46,934.15.		
Contract on the basis of unit prices: Dean Construction Company Ltd., for hauling and driving white oak piles, \$8,365; payment in full.		
	21,600 00	21,167 79

	Treasury Board Allotments	Expenditures
St. Lawrence Islands Park—		
Acquisition of equipment	3,050 00	604 20
Construction—		
Construction of picnic shelter at Adelaide and Camelot Islands	5,000 00	3,266 18
Construction of 2 wharves, one at Adelaide Island and one at Cedar Island	7,400 00	7,237 67
Projects under \$5,000	6,500 00	3,908 44
	21,950 00	15,016 49
Riding Mountain Park—		
Acquisition of equipment	11,100 00	10,871 08
This expenditure included the purchase of 2 dump trucks with hoists, \$6,290.07; 1 insecticidal fog applicator, \$1,746.68.		
Construction—		
Extension of greenhouse	8,000 00	6,830 72
Hardsurfacing streets and sidewalks within townsite	50,000 00	18,782 38
Payments for asphalt for this project were made to Excelsior Refineries Limited, \$7,967.86.		
First stage of hardsurfacing Dauphin-Clear Lake road, 30 miles	450,000 00	264,351 58
Contract (in respect of the 2 preceding items), on the basis of unit prices: Benjamin Rosenblat and Edward Rosenblat, estimated cost, \$267,600; payments, \$250,106.54.		
Payments for asphalt for this project were made to Excelsior Refineries Limited, \$2,031.17.		
	519,100 00	300,835 76
Prince Albert Park—		
Acquisition of equipment	28,206 00	20,069 86
This expenditure included the purchase of 2 dump trucks, \$7,199.78; 1 motor car, \$1,197.55; 1 highway striper, \$1,280.		
Construction—		
Hardsurfacing Prince Albert Highway, 30 miles	350,000 00	299,208 14
Contract on the basis of unit prices: C. Mamczasz, \$224,180.83; payment in full.		
Payments for asphalt for this project were made to Prince Albert Refineries Limited, \$62,838.44.		
Construction of staff quarters (4 cabins) to accommodate 5 families	5,000 00	4,995 25
Construction of new incinerator	6,000 00	5,870 62
Total expenditures on this project were \$8,969.14.		
Continuation of development of new residential area along Waskesiu Lake and Heart Lakes road and north of Waskesiu bungalow cabins—water mains, installation of power-line and drainage	9,300 00	9,256 26
Expenditures on this project to date were \$17,104.69.		
Camp-ground development Waskesiu—clearing, draining, surfacing, building roads, water mains, erecting toilet buildings and camp kitchens and power lines	8,500 00	8,499 02
Logging and lumber operations 1950-52 and planing and hauling lumber taken out in 1950-51	8,000 00	7,857 68
Construction and relocation of Moose Trail from Moose patrol cabin on 57 Trail south to Rabbit Cabin—31 miles (fire protection)	7,500 00	7,415 85
Projects under \$5,000	19,722 00	19,569 26
	442,228 00	382,741 94
Banff Park—		
Acquisition of equipment	126,555 00	117,008 07
This expenditure included the purchase of 6 trucks, \$11,892.33; 3 hydraulic dump trucks, \$10,966.62; 1 diesel tractor with cable dozer and winch, \$20,407; 1 tractor with hydraulic loader, \$5,185; 1 diesel tractor with loader-dozer, \$9,860.		

	Treasury Board Allotments	Expenditures
Banff Park—Concluded		
Construction—		
Construction of garage at headquarters camp, Lake Louise	9,000 00	8,697 00
Total expenditures on this project were \$10,498.27.		
Completion of third floor administration building to provide additional office space	13,000 00	13,000 00
Erection of staff quarters (prefabricated cottage)	7,500 00	7,500 00
Extension of streets and sidewalks, Banff Avenue, north section	5,000 00	4,999 98
Total expenditures on this project were \$9,964.24.		
Construction of streets, sidewalks, curbs to accommodate new subdivision	7,500 00	6,082 62
New signs for boundaries and junctions	5,000 00	4,767 17
Expenditures on this project to date were \$9,677.50.		
Improvements to Eldon Hill	15,000 00	11,859 40
Construction of access road to the industrial camp-ground, 18 feet by 1,200 feet	6,000 00	5,464 68
Mountain View Cemetery, erection of fences, gates, construction of roads and walks	9,200 00	7,771 86
Expenditures on this project to date were \$20,339.14.		
Extension of trailer camp facilities	5,600 00	5,517 52
Construction of service building at Bow Summit camp-grounds, including water supply, septic tank and chlorination equipment	6,500 00	4,544 66
Construction of camp-ground office and sleeping quarters for attendants, Lake Louise camp-ground	7,500 00	3,057 01
Development of recreation grounds including construction of pitch and putt golf course, 2 picnic shelters with stoves and tables, service building, parking area and roadway dyke, 2000 feet	5,000 00	2,488 71
Installation of chlorination equipment at Upper Hot Springs and Cave and Basin swimming pools	6,000 00	6,000 00
Expenditures on this project to date were \$10,600.		
Construction of sleeping quarters for seasonal staff at Upper Hot Springs....	5,000 00	4,835 36
Construction of fire trail from Sundance Canyon to Spray River, 8 miles....	6,500 00	
Thinning, cutting and hauling mature timber and operation of sawmill and planer	30,000 00	30,000 00
Expenditures on this project to date were \$36,647.27.		
Construction of Bow River bridge at Lake Louise	74,000 00	
Temporary Spray River bridge	8,500 00	8,500 00
Steel truss bridge 90-foot span, Spray River	38,000 00	15,809 04
Expenditures on this project to date were \$16,485.45.		
Pony bridge, Spray River	6,500 00	3,881 55
Reconstruction of spillway at Forty Mile Creek dam	6,000 00	1,084 28
Bear Street Garage heating system alterations	5,700 00	4,945 03
Projects under \$5,000	47,348 00	43,183 53
	461,903 00	320,997 47
Elk Island Park—		
Acquisition of equipment		
This expenditure included the purchase of 1 diesel tractor, \$4,273; and 1 baler, \$2,611.27.	8,005 00	7,910 82
Construction—		
Relocation and reconstruction of abattoir	52,000 00	49,820 20
Construction of gateway office including living quarters at south gate	8,000 00	7,914 13
Purchase and completion of 20 tourist cabins	29,000 00	28,860 40
	97,005 00	94,505 55
Jasper Park—		
Acquisition of Equipment		
This expenditure included the purchase of 1 truck with winch, \$2,207.93; 1 patching roller with attachments, \$1,970; 1 diesel tractor with angledozer and winch, \$15,258.	35,340 00	35,054 98
Construction—		
Hard-surfacing Banff-Jasper Highway, 30 miles	351,500 00	320,860 18
Payments for asphalt for this project were made to P. A. Noullet, \$60,513.73.		
Gravelling 10 miles Banff-Jasper Highway, Mile 40 to 50	90,000 00	47,500 77

	Treasury Board Allotments	Expenditures
Jasper Park—Concluded		
Contract (in respect of the 2 preceding items), on the basis of unit prices: Western Construction and Lumber Co. Ltd., \$299,773.27; payment in full.		
Construction of staff quarters for engineers, 1 residence for supervising engineer and 3 prefabricated residences	25,000 00	24,476 23
Total expenditures on this project were \$25,453.65.		
Contract; G. F. Bried, for construction of a supervising engineer's residence and a junior engineer's residence, \$23,593; payment in full.		
Major repairs to Miette Hot Springs bath-house	32,500 00	3,699 27
Construction of power-house and power-line for Miette Hot Springs camp- ground	7,000 00	5,402 68
Logging operations and sawmill	19,500 00	18,225 77
Projects under \$5,000	24,200 00	22,456 35
	585,040 00	477,676 23
Waterton Lakes Park—		
Acquisition of equipment	29,791 00	29,425 61
This expenditure included the purchase of 1 hydraulic dump truck, \$3,704.20; 1 rotary snow plough and blower mounted on a motor truck, \$14,805.		
Construction—		
Hardsurfacing 7.5 miles main entrance road; 1.5 miles Pincher Creek approach road; 5 miles Akamina road; 4.5 miles townsite streets	323,550 00	195,097 76
Contract on the basis of unit prices: General Construction Company Limited, \$150,586.57; payment in full.		
Payments for asphalt for this project were made to Imperial Oil Limited, \$32,683.14.		
Continuation of construction of additional wharf space	25,000 00	21,034 97
Total expenditures on this project were \$32,249.76.		
Completion of bridge on Upper Cameron Creek with steel and concrete bridge, 60-foot span	15,000 00	9,205 98
Total expenditures on this project were \$38,501.03.		
Contract (1950-51): General Construction Company (Alberta) Limited, \$18,640; payments, including final payment, \$4,294.		
Completion of enlarging intake of water system and damming Cameron Creek	7,000 00	4,574 57
Total expenditures on this project were \$11,214.20.		
Erection of comfort station in main camp-site and completion of comfort station now being built	12,000 00	10,562 12
Expenditures on this project to date were \$18,888.56.		
Construction of trailer park in main camp-site	10,000 00	8,977 97
Construction of 2 staff quarters for chief warden and townsite warden	17,000 00	16,656 73
Townsite improvements—clearing, landscaping, etc.	6,000 00	5,742 36
Construction of a 40-man bunk-house	6,000 00	5,998 22
Projects under \$5,000	12,500 00	11,810 13
	463,841 00	319,086 42
Glacier Park—		
Acquisition of equipment	3,200 00	2,766 63
This expenditure included the purchase of 1 truck, \$1,736.21.		
	3,200 00	2,766 63
Kootenay Park—		
Acquisition of equipment	5,747 00	3,022 73
Construction—		
Hardsurfacing Banff-Windermere Highway, 66 miles	681,150 00	467,028 01
Contract on the basis of unit prices: Dawson & Co. Ltd., \$347,373.12; payment in full.		
Payments for asphalt for this project were made to Imperial Oil Limited, \$109,994.26.		
Construction of ramps, sidewalks, benches, guard rails and landscaping in vicinity of swimming pools	5,000 00	4,155 49
Reconstruction of Wardle Creek Bridge with multiple pipe arch 15 feet 9 inches, 40-foot span	8,000 00	7,943 37

	Treasury Board <u>Allotments</u>	<u>Expenditures</u>
<i>Kootenay Park—Concluded</i>		
Improvements of camp-ground facilities at Dolly Varden, McLeod Meadows, Marble Canyon and Vermilion Crossing	8,500 00	4,978 92
Completion of construction of new bath-house	7,000 00	4,335 06
Total expenditures on this project were \$958,683.25, including \$97,223.24 for new swimming pool completed in 1950-51.		
Contract (1949-50), cost plus fixed fee of \$24,266.31 plus 6 per cent of cost of work performed after March 31, 1950; Standard Gravel and Surfacing Company Limited for construction of new bath-house and swimming pool, \$856,746.67; payments including final payment, \$4,128.63.		
Contract (1948-49): estate of the late E. T. Brown, for architectural services on new bath-house and swimming pool, \$42,837.33; payments, including final payment, \$206.43.		
Extension of water supply line from Radium Hot Springs to park boundary including 50,000-gallon reservoir	49,000 00	3,323 78
Projects under \$5,000	7,000 00	415 27
	771,397 00	495,202 63
<i>Mount Revelstoke Park—</i>		
<i>Construction—</i>		
Construction of warden's cabin, garage, telephone line	10,600 00	
Projects under \$5,000	2,800 00	2,799 82
	13,400 00	2,799 82
<i>Yoho Park—</i>		
Acquisition of equipment	16,925 00	15,477 10
This expenditure included the purchase of 1 truck, \$1,517.95; 1 truck with hoist, \$4,327.73; 1 dump truck with hydraulic hoist, \$6,924.88.		
<i>Construction—</i>		
Construction of warden's cabin	11,500 00	11,472 69
Completion of construction of water supply and distribution system, Town of Field	30,500 00	28,272 34
Expenditures on this project to date were \$98,709.66.		
Completion of construction of sewers and a disposal system for the Town of Field	24,000 00	23,386 84
Expenditures on this project to date were \$45,621.56.		
Contract (1950-51), (in respect of the 2 preceding items), on the basis of unit prices: Interior Contracting Company Limited, \$74,279.78; payments, including final payment, \$42,315.03.		
Landscaping and improvements to Townsite of Field	5,000 00	4,221 89
Expenditures on this project to date were \$6,620.67.		
Projects under \$5,000	4,200 00	4,100 95
	92,125 00	86,931 81
	<u>\$4,405,704 00</u>	<u>\$3,334,350 01</u>
Expenditures, by provinces, were as follows:		
Newfoundland		399 68
Nova Scotia		316,967 03
Prince Edward Island		96,240 86
New Brunswick		354,743 27
Quebec		21,337 68
Ontario		50,183 81
Manitoba		301,398 81
Saskatchewan		391,847 80
Alberta		1,213,342 93
British Columbia		587,888 14
		<u>\$3,334,350 01</u>

For comparative statement of revenues and expenditures by parks and services, see page W-13.

NATIONAL PARKS AND HISTORIC SITES SERVICES

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES

	Revenues			Expenditures		
	1951-52	1950-51	Increase or Decrease*	1951-52	1950-51	Increase or Decrease*
Head Office.....	3,984 70	194 12	3,790 58	174,165 53	168,726 71	5,438 82
Parks and Resources Information.....				81,717 17	112,574 58	30,857 41*
Historic Sites.....	1,773 85	1,956 77	182 92*	234,188 40	121,361 37	112,827 03
Cape Breton Highlands Park, N.S.....	6,471 94	3,799 07	2,672 87	331,457 04	1,273,100 48	941,643 44*
Prince Edward Island Park, P.E.I.....	8,908 80	6,670 69	2,238 11	153,688 46	162,616 94	8,928 48*
Fundy Park, N.B.....	13,502 42	5,494 32	8,008 10	469,699 88	834,890 36	365,190 48*
Georgian Bay Islands Park, Ont.....	257 21	202 90	54 31	24,284 78	28,061 35	3,776 57*
Point Pelee Park, Ont.....	14,959 11	11,936 68	3,022 43	48,128 38	70,308 13	22,179 75*
St. Lawrence Islands Park, Ont.....	200 00	200 00		31,984 54	42,619 27	10,634 73*
Riding Mountain Park, Man.....	116,385 44	104,653 31	11,732 13	504,538 41	327,505 61	177,032 80
Prince Albert Park, Sask.....	57,452 76	48,123 23	9,329 53	590,855 83	385,370 80	205,485 03
Banff Park, Alta.....	341,134 10	305,552 91	35,581 19	1,100,329 90	1,191,888 36	91,558 46*
Elk Island Park, Alta.....	135,987 64	19,956 85	116,030 79	211,016 90	143,723 99	67,292 91
Jasper Park, Alta.....	93,389 01	86,846 14	6,542 87	961,739 19	2,054,511 44	1,092,772 25*
Waterton Lakes Park, Alta.....	37,937 19	33,862 88	4,074 31	464,971 26	297,613 23	167,358 03
Glacier Park, B.C.....	671 06	456 22	214 84	31,492 59	41,198 85	9,706 26
Kootenay Park, B.C.....	72,625 52	50,960 21	21,665 31	646,660 86	1,589,955 95	943,286 09*
Mount Revelstoke Park, B.C.....	148 83	130 76	18 07	45,213 18	47,812 77	2,599 59*
Yoho Park, B.C.....	27,708 62	27,684 46	24 16	251,435 29	231,613 83	19,821 46
	\$ 933,498 20	\$ 708,681 52	\$ 224,816 68	\$6,357,576 59	\$9,125,454 02	\$2,767,877 43*

Expenditures in 1951-52 were charged as follows:

Vote 385 National Parks and Historic Sites Services—Administration, Operation and Maintenance.....	3,023,226 58
Votes 386 and 773 National Parks and Historic Sites Services—Construction or Acquisition of Buildings, Works, Land and New Equipment.....	3,334,350 01
	\$ 6,357,576 59

Vote 387 Grant to the Jack Miner Migratory Bird Foundation..... 5,000 00
Expenditures..... (20) \$ 5,000 00

This vote was provided for financial assistance to the bird sanctuary at Kingsville, Ont., established in 1904 by the late John Thomas (Jack) Miner, in recognition of the exceptional value of the work.

**Vote 388 Grant in aid of the development of the International Peace Garden
in Manitoba..... 15,000 00**
Expenditures..... (20) \$ 14,362 79

This development was under the supervision of the Federal Department of Agriculture and all payments were made to that Department.

National Battlefields Commission, c. 57, 1908, as amended..... (22) \$ 100,000 00

This is a statutory grant to the National Battlefields Commission for the acquisition, management and control of national battlefields under the provisions of an Act respecting the National Battlefields at Quebec, c. 57, 1908, as amended. Section 1 of a 1948 amendment to the Act (c. 62, 1948) authorized payment out of the Consolidated Revenue Fund of Canada to the Commission of the sum of \$100,000 a year for a period not exceeding 10 years from April 1, 1948. The accounts of the Commission are audited by the Auditor General of Canada pursuant to section 14 of the Act and his report in this connection will be found in Volume II of this Report.

Vote 389 Canadian Wildlife Service—Wildlife Resources Conservation and Development, including Administration of the Migratory Birds Convention Act—Administration, Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1)	187,087 00	187,087 00	183,312 88
Northern Allowances	(2)	3,760 00	3,760 00	2,988 22
Legal Fees	(4)	1,200 00	1,200 00	1,143 84
Travelling Expenses	(5)	26,150 00	8,750 00	6,202 18
Travelling Expenses—Field Investigations	(5)	33,450 00	43,450 00	40,287 47
Removal Expenses	(5)	1,200 00	1,200 00	341 62
Freight, Express and Cartage	(6)	2,640 00	2,640 00	2,062 91
Postage	(7)	300 00	300 00	298 18
Telephones and Telegrams	(8)	1,400 00	1,700 00	1,604 82
Printing of Departmental Reports and other Publications	(9)	8,800 00	8,800 00	6,060 38
Films and Hunting Season Posters	(10)	7,700 00	7,700 00	6,763 78
Stationery and Other Office Supplies and Equipment	(11)	5,000 00	6,500 00	5,841 00
Materials and Supplies	(12)	10,800 00	10,800 00	10,374 98
Rental of Garages	(15)		800 00	798 19
Acquisition of Equipment	(16)	12,505 00	15,005 00	14,090 74
Repairs and Upkeep of Equipment	(17)	2,900 00	4,200 00	4,199 81
Rental of Equipment	(18)	2,500 00	2,500 00	1,843 31
Sundries	(22)	3,700 00	4,700 00	4,003 82
		<u>\$ 311,092 00</u>	<u>\$ 311,092 00</u>	<u>\$ 292,218 13</u>

This vote was provided for the cost of scientific research, conservation, management and development of the wildlife resources under the control of the Government of Canada.

Two of the salaried employees being paid from this vote, D. G. Colls and J. P. Kelsall, were absent, as at March 31, 1952, on educational leave at half pay.

Vote 390 National Museum of Canada—Administration, Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1)	160,414 00	160,914 00	160,509 61
Professional and Special Services	(4)	3,250 00	1,400 00	1,375 97
Travelling Expenses	(5)	14,300 00	20,150 00	15,818 74
Freight, Express and Cartage	(6)	1,200 00	1,700 00	1,654 50
Postage	(7)	50 00	50 00	6 01
Telephones and Telegrams	(8)	100 00	100 00	88 51
Printing of Departmental Reports and Other Publications	(9)	18,700 00	17,050 00	16,988 12
Films	(10)	1,700 00	1,700 00	1,271 98
Stationery and Other Office Supplies and Equipment	(11)	4,500 00	5,500 00	4,876 23
Materials and Supplies	(12)	16,450 00	7,650 00	7,082 16
Acquisition of Equipment	(16)	3,570 00	3,570 00	3,085 54
Repairs and Upkeep of Equipment	(17)	1,100 00	1,300 00	1,253 52
Rental of Equipment	(18)	300 00	600 00	474 81
Membership in Scientific Associations	(20)	175 00	275 00	188 46
Unemployment Insurance Contributions	(21)		50 00	40 73
Sundries	(22)	2,860 00	6,660 00	4,199 44
		<u>\$ 228,669 00</u>	<u>\$ 228,669 00</u>	<u>\$ 218,914 33</u>

ENGINEERING AND WATER RESOURCES BRANCH

Vote 391 Branch Administration

		Estimates	Allotments	Expenditures
Salaries	(1)	54,310 00	54,310 00	49,087 75
Professional and Special Services	(4)	3,500 00	3,500 00	
Travelling Expenses	(5)	2,500 00	2,500 00	1,840 47
Freight, Express and Cartage	(6)	500 00	500 00	9 89
Postage	(7)	500 00	500 00	
Telephones and Telegrams	(8)	1,200 00	1,200 00	263 55
Printing of Departmental Report	(9)	400 00	400 00	198 93
Office Stationery, Supplies and Equipment	(11)	2,000 00	2,000 00	1,134 94
Sundries	(22)	500 00	500 00	124 60
		<u>\$ 65,410 00</u>	<u>\$ 65,410 00</u>	<u>\$ 52,660 13</u>

Vote 392 Water Resources Division—Water Resources Division, including the Administration of the Dominion Water Power and Irrigation Acts, and including grant of \$350 to the International Executive Council, World Power Conference—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	439,679 00	439,679 00	404,987 29
Northern Allowances	(2)	4,800 00	4,800 00	2,272 02
Professional and Special Services	(4)	5,000 00	5,000 00	
Travelling Expenses—Field	(5)	68,300 00	55,927 00	36,542 51
Travelling Expenses—Head Office and Removal Expenses	(5)	5,000 00	5,000 00	4,784 93
Freight, Express and Cartage	(6)	1,585 00	1,585 00	800 76
Postage	(7)	1,975 00	2,500 00	2,413 61
Telephones, Telegrams and Other Communication Services	(8)	2,500 00	3,500 00	3,015 63
Printing of Departmental Reports and Other Publications	(9)	20,000 00	20,000 00	10,026 77
Stationery and Other Office Supplies and Equipment	(11)	5,310 00	6,100 00	6,094 90
Materials and Supplies	(12)	11,975 00	15,000 00	9,836 08
Rental of Land and Buildings	(15)	2,160 00	3,500 00	3,389 98
Repairs and Upkeep of Equipment	(17)	15,850 00	21,000 00	20,561 35
Rentals of Equipment	(18)	280 00	500 00	438 75
Electricity and Water	(19)	255 00	255 00	255 00
Grant to International Executive Council, World Power Conference	(20)	350 00	350 00	298 00
Membership Fees	(20)	77 00	137 00	108 15
Unemployment Insurance Contributions	(21)		20 00	17 07
Sundries	(22)	830 00	1,073 00	702 54
		<u>\$ 585,926 00</u>	<u>\$ 585,926 00</u>	<u>\$ 506,545 37</u>

Expenditures, by districts, were as follows: Head Office, \$119,905.85; New Brunswick, Nova Scotia and Newfoundland, \$36,383.13; Quebec, \$28,223.90; Ontario, \$47,284.66; Manitoba and Western Ontario, \$51,663.61; Alberta, Saskatchewan and Northwest Territories, \$93,013.98; British Columbia and Yukon, \$130,070.24.

The Federal Government received contributions from various provinces and power commissions towards the costs of water power investigations. The amounts received during the fiscal year, totalling \$44,021.40, were credited to Revenue—Services and Service Fees.

Votes 393 and 774 Water Resources Division—Water Resources Division, including the Administration of the Dominion Water Power and Irrigation Acts—Construction or Acquisition of Buildings, Works, Land and New Equipment

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition or Construction of Buildings and Works.....	(13)	32,750 00		
Hamilton River Recording Station, Labrador			15,000 00	13,234 52
Contract, cost plus fixed fee of \$1,500; Terminal Construction Company Limited, estimated cost, \$23,500; payments, \$12,694.52.				
Spray River Recording Station, Alberta			900 00	898 81
Lillooet Recording Station, B.C.			9,950 00	9,306 54
Expenditures on this project to date were \$17,712.64.				
Contract (1950-51): Eric Larsen Limited, \$15,817.67; payments, including final payment, \$8,358.26.				
Takhini River Recording Station, Y.T.			7,000 00	
Total Acquisition, etc.		32,750 00	32,850 00	23,439 87
Acquisition of Equipment	(16)	28,245 00	28,145 00	21,149 75
This expenditure included the purchase of 5 motor cars, \$7,935.07; and 2 motor trucks, \$4,086.34.				
		<u>\$ 60,995 00</u>	<u>\$ 60,995 00</u>	<u>\$ 44,589 62</u>

Expenditures, by districts, were as follows: New Brunswick, Nova Scotia and Newfoundland, \$14,486.86; Quebec, \$118.50; Ontario, \$2,073.20; Manitoba and Western Ontario, \$1,675.65; Alberta, Saskatchewan and Northwest Territories, \$7,068.12; British Columbia and Yukon, \$19,167.29.

Vote 394 Water Resources Division—To provide for studies and surveys of the Columbia River Watershed in Canada

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages.....	(1)	124,285 00	124,285 00	103,457 05
Topographical Surveys	(4)	79,000 00	79,000 00	78,605 52
Bathymetric Surveys	(4)	26,000 00	27,750 00	27,089 55
Drilling Investigations	(4)	43,000 00	61,000 00	47,106 47
Contracts on the basis of unit prices: (a) (1950-51) Pacific Diamond Drilling Company Limited, for exploratory foundation investigations at Luxor Damsite on the Columbia River and St. Mary Lake Damsite on the St Mary River, \$22,892.49; payments, including final payment, \$8,530.53; (b) (1950-51) Western Water Wells Limited, for sub-surface investigation of the Columbia River near Castlegar, B.C., \$15,480; payments, including final payment, \$13,680; (c) Western Water Wells Limited, for sub-surface investigation of the Columbia River about 5 miles south of Castlegar, B.C., estimated cost, \$22,000; payments, \$4,282.88; (d) Boyles Bros. Drilling Company Limited, for sub-surface investigation of the Columbia River at Mica Creek Damsite about 90 miles north of Revelstoke, B.C., \$19,847.60; payment in full.				
Other Professional and Special Services	(4)	26,000 00	11,650 00	3,200 00
Travelling Expenses—Field	(5)	25,100 00	18,000 00	16,406 71
Travelling Expenses—Head Office	(5)	1,500 00	1,500 00	1,216 16
Freight, Express and Cartage	(6)	1,000 00	1,900 00	1,837 96
Postage	(7)	550 00	700 00	654 29
Telephones and Telegrams	(8)	650 00	800 00	779 85

		Estimates	Allotments	Expenditures
Advertising for Tenders	(10)	400 00	1,200 00	1,142 37
Stationery and Other Office Supplies and Equipment	(11)	800 00	1,250 00	1,243 38
Materials and Supplies	(12)	28,960 00	28,510 00	16,380 71
Rental of Land and Buildings	(15)	500 00	700 00	657 75
Acquisition of Equipment	(16)	7,500 00	7,500 00	4,682 32
Repairs and Upkeep of Equipment	(17)	9,300 00	9,300 00	5,388 65
Rentals of Equipment	(18)	5,100 00	4,500 00	1,031 72
Electricity	(19)	450 00	250 00	202 30
Unemployment Insurance Contributions	(21)	600 00	500 00	456 95
Sundries	(22)	400 00	800 00	758 68
		<u>\$ 381,095 00</u>	<u>\$ 381,095 00</u>	<u>\$ 312,298 39</u>

This vote was provided for the cost of investigations which are designed to provide the basic information necessary to plan the future development, on an international basis, of the water resources of the Columbia River basin, comprising 39,000 square miles in British Columbia, for the purpose of navigation, flood control, power development, irrigation, fisheries, conservation of wild life, and other purposes.

For the purpose of co-ordinating and conducting the technical studies, the International Joint Commission appointed an International Columbia River Engineering Board consisting of four members. N. Marr and A. A. Anderson are the Canadian representatives.

Vote 395 Water Resources Division—To provide for studies and surveys of the Red River Basin in Canada

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	120,000 00	115,500 00	82,606 45
A Terminable Allowances	(2)		4,500 00	3,256 62
Reservoir Surveys	(4)	10,000 00	10,000 00	10,000 00
Travelling Expenses	(5)	12,800 00	7,300 00	7,274 27
Freight, Express and Cartage	(6)		60 00	58 47
Postage	(7)		100 00	51 75
Telephones and Telegrams	(8)		400 00	343 35
Stationery and Other Office Supplies and Equipment...	(11)		2,300 00	2,272 93
Materials and Supplies	(12)	3,700 00	2,290 00	2,146 97
Acquisition or Construction of Buildings and Works ...	(13)	28,500 00	28,500 00	
Rental of Land and Buildings	(15)		240 00	217 50
Acquisition of Equipment	(16)	4,000 00	2,750 00	
Repairs and Upkeep of Equipment	(17)		600 00	526 50
Rental of Equipment	(18)		7,000 00	6,751 91
Unemployment Insurance Contributions	(21)		350 00	240 99
Sundries	(22)	3,000 00	110 00	88 62
		<u>\$ 182,000 00</u>	<u>\$ 182,000 00</u>	<u>\$ 115,836 33</u>

This vote was provided for the cost of continuing the investigations commenced during the disastrous flood on the Red River in Manitoba during 1950, which are designed to provide information necessary to plan for the reduction of flood hazard in the Greater Winnipeg area.

A As at March 31, 1951, 2 employees whose salaries were being paid by other Federal Government Departments were in receipt of terminable allowances at the following annual rates: G. L. MacKenzie of the Department of Agriculture, \$1,800; A. W. Walkey of the Department of Public Works, \$860.

Vote 396 Water Resources Division—Lake of the Woods Control Board

	Estimates	Allotments	Expenditures
Salaries and Wages	11,305 00	11,060 00	11,060 00
Allotted from Vote 131, Salaries, etc.	240 00	240 00	239 96
	(1) 11,545 00	11,300 00	11,299 96
Travelling Expenses—Field	(5) 490 00	1,100 00	1,094 30
Travelling Expenses—Head Office	(5) 300 00	300 00	293 20
Freight, Express and Cartage	(6) 30 00		
Postage	(7) 10 00		
Telephones and Telgrams	(8) 275 00	400 00	383 92
Stationery and Other Office Supplies and Equipment.....	(11) 240 00	200 00	148 62
Materials and Supplies	(12) 400 00	225 00	133 68
Garage Rental	(15) 120 00	100 00	100 00
Repairs and Upkeep of Equipment	(17) 365 00	150 00	146 37
Sundries	(22) 30 00	30 00	16 90
	<u>\$ 13,805 00</u>	<u>\$ 13,805 00</u>	<u>\$ 13,616 95</u>

A portion of the maintenance expenditure paid from this vote is repaid on a calendar year basis by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930. The amount refunded for the calendar year 1951, \$9,876.27 was credited to Revenue—Miscellaneous.

Votes 397 and 620 Water Resources Division—To provide for the expenses incurred under the agreement between Canada, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed

	Estimates	Allotments	Expenditures
Payment to Ontario of annual interest and operation charges for calendar year 1951	(22) 18,252 00	18,252 00	18,251 51
Annual operating costs incurred by Canada	(22) 885 00	885 00	666 45
Miscellaneous and capital contingencies	(22) 220 00	220 00	42 80
	<u>\$ 19,357 00</u>	<u>\$ 19,357 00</u>	<u>\$ 18,960 76</u>

The greater portion of the above expenditure is to be refunded by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930, which requires the Province to repay to the Federal Government all capital and operating charges in connection with the development of power in the Winnipeg River, incurred by reason of the Lac Seul Conservation Act, c. 32, 1928. The Province repays on a calendar year basis. The amount refunded for the calendar year 1951, \$19,281.08, was credited to Revenue—Miscellaneous.

Vote 398 Engineering and Architectural Division—Administration, Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 337,170 00	334,758 00	268,333 94
Terminable Allowances	(2) 2,132 00	2,132 00	1,714 36
Northern Allowances	(2) 280 00	280 00	274 19
Travelling and Removal Expenses	(5) 11,000 00	11,000 00	6,806 05
Freight, Express and Cartage	(6) 900 00	900 00	446 70
Postage	(7) 900 00	900 00	392 43
Telephones and Telegrams	(8) 2,500 00	2,500 00	2,182 97
Printing of Departmental Report	(9) 150 00	150 00	121 55
Stationery and Other Office Supplies and Equipment	(11) 8,400 00	8,400 00	5,963 22
Materials and Supplies	(12) 3,000 00	3,000 00	2,540 81
Acquisition of Equipment	(16) 1,000 00	1,000 00	100 93
Repairs and Upkeep of Equipment	(17) 2,000 00	2,000 00	1,137 32
Sundries	(22) 1,000 00	1,000 00	983 15
	<u>\$ 368,020 00</u>	<u>\$ 368,020 00</u>	<u>\$ 290,997 62</u>

Vote 399 Projects Division—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	(1) 34,833 00	34,833 00	26,167 01
Travelling Expenses	(5) 3,250 00	3,250 00	341 54
Freight, Express and Cartage	(6) 100 00	100 00	
Postage	(7) 200 00	200 00	
Telephones and Telegrams	(8) 100 00	100 00	16 87
Printing of Departmental Reports	(9) 1,000 00	1,000 00	
Stationery and Other Office Supplies and Equipment	(11) 650 00	650 00	614 14
Sundries	(22) 300 00	300 00	181 73
	<u>\$ 40,433 00</u>	<u>\$ 40,433 00</u>	<u>\$ 27,321 29</u>

Vote 400 Projects Division—To provide for a contribution by Canada to the improvement and reconstruction of the road between Patricia Bay Airport, Vancouver Island, and the city limits of Victoria, B.C., in accordance with the terms of the agreement between Canada and the Province of British Columbia

	200,000 00
Expenditures	(20) \$ 108,987 92

P.C. 213/4422, September 15, 1950, authorized the Minister to enter into an Agreement with the Province to pay 50 per cent of the costs of actual construction which it is estimated will not exceed \$884,000 (Canada's share, \$442,000).

Expenditures represented payment of claims under the Agreement. Expenditures to date were \$123,013.95.

Vote 775 Projects Division—To provide for a contribution to the cost of constructing a mining road between Black Bay and Ace Lake in Saskatchewan in accordance with the terms of an agreement to be entered into between Canada and the Province of Saskatchewan

	50,000 00
Expenditures	(20) \$ 50,000 00

P.C. 42/6288, November 21, 1951, authorized the Minister to enter into an Agreement with the Province to pay 33½ per cent of the costs of actual construction which it is estimated will not exceed \$200,000 (Canada's share, \$66,666).

Expenditures represent payment of claims under the Agreement.

Vote 401 Projects Division—To provide for a contribution to the cost of constructing a dam on the Upper Thames River near Fanshawe, Ontario, for the purposes of flood control and conservation, in accordance with the terms of an agreement to be entered into between Canada, the Province of Ontario and the Upper Thames River Conservation Authority

	580,000 00
Expenditures	(20) \$ 580,000 00

P. C. 132/1166, March 9, 1951, authorized the Minister to enter into an Agreement with the Province of Ontario, and with the Upper Thames River Conservation Authority to pay 37½ per cent of the cost of construction, which it is estimated will not exceed \$4,635,252 (Canada's share, \$1,738,219.50).

Expenditures represent payment of claims to the Upper Thames River Conservation Authority under the Agreement.

Vote 402 Projects Division—To provide, subject to allocation by Treasury Board, for the design and planning of deferrable projects, the acquisition of sites and the initiation of construction

	(13) \$1,000,000 00
Expenditures	nil

Vote 403 Trans-Canada Highway Division—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	259,719 00	259,719 00	204,510 15
Engineering Consultants' Fees	(4)	1,000 00	1,000 00	
Travelling Expenses	(5)	50,000 00	50,000 00	46,543 24
Freight, Express and Cartage	(6)	1,500 00	1,500 00	361 84
Postage	(7)	2,000 00	1,000 00	352 65
Telephones and Telegrams	(8)	5,000 00	5,000 00	4,609 30
Printing of Departmental Reports	(9)	750 00	750 00	70 78
Stationery and Other Office Supplies and Equipment	(11)	9,800 00	9,800 00	5,757 17
Rental of Buildings	(15)	1,000 00	1,000 00	231 00
Acquisition of Equipment	(16)	20,000 00	20,000 00	17,913 46
Repairs and Upkeep of Equipment	(17)	1,500 00	1,500 00	578 88
Sundries	(22)	1,000 00	2,000 00	1,723 95
		<u>\$ 353,269 00</u>	<u>\$ 353,269 00</u>	<u>\$ 282,652 42</u>

Trans-Canada Highway Division—To provide for contributions to the provinces under terms of the Trans-Canada Highway Act (c. 40, 1949) (Revote \$12,000,000)

(31) \$ 12,566,028 45

P.C. 2034. April 21, 1950 authorized the form of agreement into which the Minister might enter with each of the provinces and agreements were signed with the following provinces and payments, as shown, made pursuant thereto: Newfoundland, \$978,317.96; Prince Edward Island, \$400,015.44; New Brunswick, \$916,300.24; Ontario, \$5,023,506.78; Manitoba, \$839,701.96; Saskatchewan, \$905,267.38; Alberta, \$895,981.49; British Columbia, \$2,606,937.20.

Federal expenditures to date under the above statutory authority were \$18,434,855.33, and from individual votes \$1,588,172.47, making a total of \$20,023,027.80. These figures do not include administrative expenditures.

Vote 776 Trans-Canada Highway Division—Notwithstanding the Trans-Canada Highway Act, to authorize and provide for a payment to the provinces of British Columbia and New Brunswick, which have entered into an Agreement with Canada for construction of a part of the Trans-Canada Highway, in respect of construction of the Highway carried out between December 10, 1949 and the day on which these provinces respectively signed the Agreement with Canada, in accordance with the regulations of the Governor in Council; the amount paid to each province, however, not to exceed fifty per centum of the cost to the province of the said construction as determined by the Governor in Council; the maximum amount authorized to be expended by Section 7 of the Trans-Canada Highway Act to be decreased to the extent of any amount paid pursuant to this Vote.....

210,000 00

Expenditures..... (31) \$ 201,408 81

Payments to the provinces were as follows: New Brunswick, \$193,576.71; British Columbia, \$7,832.10.

Vote 621 Trans-Canada Highway Division—Notwithstanding the Trans-Canada Highway Act, to authorize and provide for a payment to the Province of Newfoundland, which has entered into an Agreement with Canada for construction of a part of the Trans-Canada Highway, in respect of construction of the Highway carried out between December 10, 1949, and the day on which this Province signed the Agreement with Canada, in accordance with the regulations of the Governor in Council; the amount paid, however, not to exceed fifty per centum of the cost to the Province of the said construction as determined by the Governor in Council; the maximum amount authorized to be expended by section 7 of the Trans-Canada Highway Act to be decreased to the extent of any amount paid pursuant to this Vote.....

28,000 00

Expenditures..... (31) \$ 24,204 04

Vote 404 Trans-Canada Highway Division—To provide for surveys of the Trans-Canada Highway through National Parks.....			12,000 00
Expenditures.....	(13)	\$	1,349 28

Vote 405 To provide for general investigations by the Northwest Territories Power Commission of the electric power requirements of settlements and industries in the Northwest Territories and the Yukon Territory (Revote)....	(22)	\$	1,000 00
Expenditures.....			nil

Vote 406 To recoup the Minister of Finance for advances to be made to the Northwest Territories Power Commission during the fiscal year 1950-51 for power developments as provided under Section 17 (2) of the Northwest Territories Power Commission Act, Chapter 64, Statutes of 1948.....	(22)	\$	110,000 00
Expenditures.....			nil

The effect of the above vote is to authorize, by a Parliamentary appropriation, advances made in the fiscal year 1950-51 from unappropriated moneys in the Consolidated Revenue Fund. Details of the advances are given under Open Accounts further on in this section. The Balance Sheet and supporting schedules will be found in Volume II of this Report.

Vote 622 To provide for payment to the Northwest Territories Power Commission of an amount to be applied by the Commission in repayment of the balance owing of advances made by the Minister of Finance to the Commission in respect of the Hay River Power Project which was subsequently discontinued			1,700 00
Expenditures.....	(22)	\$	1,639 37

NORTHERN ADMINISTRATION AND LANDS BRANCH

Vote 407 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	12,614 00	13,464 00	13,464 00
Allotted from Vote 131, Salaries, etc.	925 00	925 00	711 81
	(1) 13,539 00	14,389 00	14,175 81
Travelling Expenses	(5) 1,250 00	1,250 00	1,144 31
Postage	(7) 250 00	10 00	
Telephones and Telegrams	(8) 250 00	50 00	16 09
Printing of Departmental Reports and Other Publications..	(9) 750 00	750 00	618 90
Office Stationery, Supplies and Equipment	(11) 750 00	465 00	465 00
Membership Fees	(20) 50 00	25 00	16 00
Sundries	(22) 280 00	180 00	112 41
	\$ 17,119 00	\$ 17,119 00	\$ 16,548 52

Vote 408 Lands Division—Administration of Territorial and Public Lands; Seed Grain Collections

	Estimates	Allotments	Expenditures
Salaries	(1) 219,093 00	214,093 00	202,396 93
Northern Allowances	(2) 24,600 00	24,600 00	19,690 16
Legal, Registration and Investigation Fees	(4) 3,000 00	3,000 00	393 37
Travelling Expenses	(5) 7,000 00	11,000 00	8,530 38
Travelling and Removal Expenses—Field Offices	(5) 6,900 00	6,900 00	6,467 03
Freight, Express and Cartage	(6) 1,000 00	1,000 00	420 72
Telephones and Telegrams	(8) 700 00	700 00	607 46
Printing of Annual Report and Regulations	(9) 700 00	700 00	125 81
Advertising	(10) 3,000 00	4,000 00	3,788 75
Office Stationery, Supplies and Equipment	(11) 7,300 00	6,800 00	4,707 54
Materials and Supplies	(12) 2,800 00	3,000 00	2,800 25
Rental of Land	(15) 590 00	590 00	
Repairs and Upkeep of Equipment	(17) 200 00	200 00	69 91
Sundries	(22) 2,000 00	2,300 00	1,488 29
	<u>\$ 278,883 00</u>	<u>\$ 278,883 00</u>	<u>\$ 251,486 60</u>

This vote was provided for the cost of administration and registration of Federal lands, forests and mineral resources in the Northwest Territories and Yukon and other miscellaneous lands throughout the provinces; and for the collection of seed grain, fodder and relief advances issued prior to 1926 to settlers in the Prairie Provinces.

A bond of \$15,000 is held in the custody of the Minister of Finance in respect of mineral exploration rights in certain areas in the Northwest Territories granted under authority of P.C. 453, February 1, 1949.

Revenues arising through Federal expenditures on ordnance and public lands amounted to \$189,165.68 and included petroleum and natural gas leases, \$126,031.07; sales of land, \$47,968.11; and rent of land, \$11,841.26. Revenues from territorial lands are included in the Revenues of the Yukon and Northwest Territories (see pages W-27 and W-24).

Lands Division—Reduction in Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27..... (22) \$ 174,524 12

This amount represents the write-off during the current fiscal year, under the above authority and individual Orders in Council, of losses in connection with seed grain and relief advances issued prior to 1926.

Votes 409 and 777 Northern Administration Division—Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 202,227 00	202,227 00	190,600 78
Professional and Special Services	(4) 1,000 00	1,000 00	761 38
Travelling Expenses	(5) 16,500 00	16,000 00	11,745 26
Removal Expenses	(5) 1,500 00	1,500 00	
Freight, Express and Cartage	(6) 21,450 00	21,450 00	20,134 18
Postage	(7) 200 00	200 00	43 00
Telephones and Telegrams	(8) 800 00	800 00	756 89
Printing of <i>Book of Wisdom</i> for distribution to Eskimos... (9) 10,000 00		10,000 00	45 00
Printing of Branch Publications	(9) 3,000 00	3,000 00	259 42
Films, Advertising and Other Informational Materials.... (10) 500 00		500 00	500 00
Office Stationery, Supplies and Equipment..... (11) 6,000 00		6,000 00	5,501 52
Materials and Supplies	(12) 1,250 00	1,250 00	1,221 45
Repairs and Upkeep of Equipment	(17) 250 00	250 00	106 04
Membership Dues	(20) 10 00	10 00	5 00
Allowances to Aged Eskimos	(22) 9,600 00	9,300 00	5,532 15
Sundries	(22) 287 00	587 00	528 07
	<u>\$ 274,074 00</u>	<u>\$ 274,074 00</u>	<u>\$ 237,745 14</u>

Votes 410 and 778 Northern Administration Division—Northwest Territories, including Wood Buffalo Park and Eskimo Affairs—Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 208,446 00	193,146 00	193,143 52
A	Northern Allowances and Fawn Bonus	(2) 47,400 00	45,855 00	45,851 32
B	Payments for the care of White and Half-breed Patients, Destitute and Orphan Children, and the Aged and Infirm	(4) 173,000 00	176,370 00	176,368 49
C	Grants to schools and payments for Educational Services	(4) 50,350 00	39,680 00	39,679 80
D	Legal Fees, Court Costs and payments for the maintenance of prisoners	(4) 17,900 00	29,100 00	29,093 25
	Other Professional and Special Services	(4) 9,600 00	10,600 00	10,593 85
	Travelling Expenses	(5) 13,500 00	31,950 00	31,944 03
	Removal Expenses	(5) 9,000 00	12,010 00	12,002 38
	Freight, Express and Cartage	(6) 36,900 00	24,400 00	24,390 17
	Postage	(7) 1,700 00	1,275 00	1,271 00
	Telephones, Telegrams and Other Communication Services	(8) 1,625 00	3,185 00	3,179 04
	Films, Advertising and Other Informational Materials ..	(10) 3,100 00	370 00	366 74
	Office Stationery, Supplies, Equipment and Furnishings ..	(11) 4,700 00	4,225 00	4,220 37
	Fuel for Heating Departmental Buildings	(12) 51,400 00	45,500 00	45,492 95
	Purchase of Supplies and Materials for Indigent Whites and Half-breeds and Destitute Eskimos	(12) 115,650 00	134,700 00	134,695 87
	Other Materials and Supplies, including supplies for Water and Sewer Systems and Schools	(12) 47,085 00	47,905 00	47,904 76
E	Maintenance of Highways, Roads and Sidewalks	(14) 130,000 00	118,980 00	118,964 91
	Repairs and Upkeep of Buildings, Grounds and Other Works	(14) 5,500 00	12,320 00	12,317 45
	Repairs and Upkeep of Equipment	(17) 11,000 00	10,390 00	10,385 95
	Electricity, Heat and Garbage Collection	(19) 37,160 00	28,085 00	28,080 92
	Grant to Yellowknife Administrative District to assist in Construction and Maintenance of Roads	(20) 15,000 00	12,010 00	12,000 38
	Grant to Hay River Administrative District to assist in Construction of Streets and Roads	(20)	2,400 00	2,201 25
	Unemployment Insurance Contributions	(21) 525 00	765 00	764 00
F	Sundries, including transportation costs of other than Government Employees	(22) 8,725 00	14,045 00	14,040 70
		<u>\$ 999,266 00</u>	<u>\$ 999,266 00</u>	<u>\$ 998,953 10</u>

The expenses of operating the various services were as follows: District Offices, \$208,830.90; Reindeer Station, \$14,014.85; Fort Smith Water Supply System, \$13,804.38; Yellowknife Water and Sewer Systems, \$52,221.18; administration of civil justice, \$41,459.68; hospitalization and medical services, \$101,701.25; education and welfare of Eskimos, \$155,072.39; education and welfare of whites and half-breeds, \$111,008.38; relief to destitute Eskimos in Labrador, \$16,258.30; relief to destitute Eskimos in Quebec, \$77,467.49; relief to destitute Eskimos in the Northwest Territories, \$39,410.84; relief to destitute whites and half-breeds, \$4,536.92; maintenance of the Mackenzie Highway, \$98,858.43; maintenance of miscellaneous roads and sidewalks, \$34,308.11.

The Reindeer Station is located in the Reindeer Reservation which consists of some 6,600 square miles situated within the Mackenzie River Delta area. The costs of operation, excluding equipment and construction of buildings, were as follows: salaries and wages, \$30,623.57; allowances, \$2,799.12; materials and supplies, \$6,252.59; travelling expenses, \$1,917.18; freight and express, \$1,197.34; sundries, \$1,225.05.

A A fawn bonus is paid to reindeer herders as an incentive to provide extra care of the herd during the fawning season.

B Payments of \$500 and over were as follows:

Treatment and maintenance of indigent patients: Aklavik, All Saints Hospital, \$7,449.50, Immaculate Conception Hospital, \$2,626; Calgary, Central Alberta Sanatorium, \$4,156.42; Chesterfield Inlet, St. Theresa Industrial Home, \$17,561.38; Edmonton, Charles Camsell Indian Hospital, \$28,885.50; Royal Alexandra Hospital, \$626.50; Fort Resolution, St. Joseph's Hospital, \$11,741.50; Fort Simpson, St. Margaret's Hospital, \$9,466.50; Fort Smith, Roman Catholic General Hospital, \$21,685; Pangnirtung, St. Luke's Industrial Home, \$3,508.73; Ponoka, Provincial Mental Hospital, \$4,803.77; St. Vital, St. Boniface Sanatorium, \$585; Winnipeg General Hospital, \$926.93; Yellowknife, Red Cross Hospital, \$1,110.70; sundry, \$2,211.99; total, \$117,345.42.

- Maintenance of indigent and orphan children: Church of England Missions, Aklavik, \$24,044.44. Fort George, \$4,220.05. Sault Ste. Marie, \$871.50; Roman Catholic Missions, Aklavik, \$11,086.17, Fort George, \$3,650.39. Fort Providence, \$4,804.09, Fort Resolution, \$7,311.41; School for the Deaf, Halifax, \$819.42; sundry, \$107.16; total, \$56,914.63.
- C Grants of \$500 and over towards the maintenance of day schools: Yellowknife Public School, \$30,382.50; Discovery Yellowknife Mine School, \$1,200; Church of England Missions for 4 schools, \$1,450; Roman Catholic Missions for 12 schools, \$4,700; tuition for Eskimo children in the King George Hospital, Winnipeg, \$624.66.
- D This expenditure was part of the cost of administration of civil justice and included the cost of maintenance of prisoners, \$12,261.90; court costs, \$7,179.07; legal fees paid to John Parker, Yellowknife, N.W.T., \$5,399.97; legal fees paid to D. J. Hagel, Yellowknife, N.W.T., \$2,128.69; other legal fees, \$427.95.
- E Included payment in full on a contract on the basis of unit prices with The Bond Construction Company Limited for maintenance of the Northwest Territories Section of the Mackenzie Highway, \$84,909.80.
- F Transportation costs of other than Government employees were as follows: prisoners and guards, \$7,095; indigent patients requiring treatment in hospitals, \$3,500; others, \$876.55; total, \$11,271.55.
- Revenues arising through Federal expenditures in the Northwest Territories amounted to \$487,561.22 and included petroleum and natural gas fees, leases and royalties, \$137,075.05; fur export permits, \$99,604.08; quartz mining fees, leases and royalties, \$82,950.81; timber dues, \$32,377.25; miners' licences, \$22,843.34; rent, fuel and light—employees, \$22,176.22; sales of land, \$17,428.10; water and sewer receipts, \$16,617.19; sales of reindeer products, \$10,629.66; motor vehicle licences, \$10,153.29; business licences, \$10,103.57.

Votes 411 and 779 Northern Administration Division—Northwest Territories, including Wood Buffalo Park and Eskimo Affairs—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings and Works..... (13)	221,850 00		
Aklavik, N.W.T.		94,150 00	77,454 03
Contract: H. Kelly and Company Limited, through the Department of Public Works, for installation of plumbing and heating services, \$12,947; payment in full.			
Contract: Prefabricated Homes Company (The Tower Company Limited) for acquisition, shipment and erection of 1 prefabricated insulated residence at Aklavik for the teacher and 1 at Fort Simpson for the warden, \$29,560, of which \$13,590 was paid from Vote 413; payment in full.			
Chesterfield, N.W.T.		20,000 00	19,000 00
Contract (1950-51): Roman Catholic Episcopal Corporation of Hudson's Bay, for erecting and equipping a school for Eskimo children at Chesterfield Inlet, \$55,000 of which \$36,000 was paid in 1950-51 from Liquor Profits—Northwest Territories; payments, including final payment, \$19,000.			
Coppermine, N.W.T.		2,000 00	1,880 89
Fort Good Hope, N.W.T.		1,450 00	1,175 40
Fort McPherson, N.W.T.		13,500 00	5,826 04
Fort Rae, N.W.T.		500 00	120 65
Fort Simpson, N.W.T.		500 00	438 40
Fort Smith, N.W.T.		32,600 00	28,772 27
This expenditure consisted of the cost of construction of buildings, \$20,293.92; water supply system, \$8,478.35.			
Contract (1950-51): H. Kelly and Company Limited, through the Department of Public Works for installation of plumbing and heating services in buildings of this Department and of the Departments of Fisheries, National Defence and Transport, \$44,736; payments by this Department, including final payment, \$6,657.23; total payments by this Department, \$27,626.86.			
Hay River, N.W.T.		500 00	436 00

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Moose Factory, Ont.....		3,350 00	
Port Burwell, N.W.T.....		1,000 00	
Port Harrison, Que.....		35,000 00	32,504 23
Contract: Prefabricated Homes Company (The Tower Company Limited), for acquisition and erection of 1 prefabricated insulated native hut, \$30,680; payment in full.			
Reindeer Station, N.W.T.....		1,500 00	
Yellowknife, N.W.T.....		4,800 00	4,723 36
Total Acquisition, etc.....	221,850 00	210,850 00	172,331 27
Acquisition of Equipment..... (16)	32,105 00	43,105 00	36,604 28
This expenditure included the purchase of equipment for the Yellowknife water and sewer systems, \$8,537.98; equipment for the Fort Smith water supply system, \$6,540.27; furnishings for homes rented to employees, \$7,700.04; educational equipment, \$1,940.64; 1 motor truck, \$1,931.15.			
	<u>\$ 253,955 00</u>	<u>\$ 253,955 00</u>	<u>\$ 208,935 55</u>

Vote 412 Northern Administration Division—Forest Conservation and Wildlife Management, including Wood Buffalo Park—Operation and Maintenance

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages..... (1)	105,018 00	109,193 00	109,188 69
Northern Allowances..... (2)	36,000 00	28,100 00	27,564 63
Professional and Special Services..... (4)		1,000 00	848 50
Travelling Expenses..... (5)	8,000 00	33,180 00	33,178 47
Removal Expenses..... (5)	3,500 00	280 00	278 75
Freight, Express and Cartage..... (6)	9,000 00	9,020 00	9,019 15
Postage..... (7)	200 00	200 00	195 30
Telephones, Telegrams and Other Communication Services..... (8)	200 00	500 00	477 02
Printing of Departmental Reports and Other Publications..... (9)		655 00	652 59
Advertising and Printing Posters and Signs..... (10)	800 00	1,250 00	1,165 16
Office Stationery, Supplies and Equipment..... (11)	2,000 00	1,700 00	1,559 66
Provisions for Field Employees..... (12)	10,700 00	10,750 00	10,462 42
Other Materials and Supplies, including Dog Food, Fuel, Hunting and Fishing Supplies, Gasoline, Oil and Grease..			
Repairs and Upkeep of Buildings and Works..... (14)	21,000 00	3,645 00	3,373 49
Rental of Land and Buildings..... (15)	250 00	65 00	63 00
Repairs and Upkeep of Equipment..... (17)	11,000 00	20,800 00	19,652 66
Hire of Aircraft..... (18)	34,000 00	15,130 00	14,614 50
Hire of Dogs and Equipment..... (18)	2,500 00	2,050 00	930 02
Furnishing of Water and Electric Power..... (19)	375 00	1,625 00	1,612 44
Unemployment Insurance Contributions..... (21)	700 00	700 00	634 09
Transfer of Elk..... (22)	2,500 00		
Sundries..... (22)	1,090 00	1,090 00	977 42
	<u>\$ 276,633 00</u>	<u>\$ 276,633 00</u>	<u>\$ 270,721 08</u>

Vote 413 Northern Administration Division—Forest Conservation and Wildlife Management, including Wood Buffalo Park—Construction or Acquisition of Buildings, Works, Land and New Equipment

		Estimates	Allotments	Expenditures
Construction of Roads and Trails.....	(13)	14,000 00		
Pine Lake—Peace Point Road			7,000 00	5,067 10
Projects under \$5,000.....			4,000 00	
Total Construction of Roads and Trails ...		14,000 00	11,000 00	5,067 10
Construction of Buildings.....	(13)	28,200 00		
Prefabricated house for warden's residence at Fort Simpson, N.W.T.			16,000 00	13,590 00
This payment was made to Prefabricated Homes Co. (The Tower Company Ltd.) as part of a contract which is described under Vote 411.				
Warden's residence at Fort McPherson, N.W.T.....			8,000 00	7,083 68
Projects under \$5,000.....			4,200 00	871 60
Total Construction of Buildings.....		28,200 00	28,200 00	21,545 28
Acquisition of Equipment.....	(16)	22,604 00	25,604 00	24,836 57
This expenditure included the purchase of fire-fighting equipment, \$5,878.31; house furnishings for fire wardens, \$3,339.86; camp equipment, \$2,127.25.				
		\$ 64,804 00	\$ 64,804 00	\$ 51,448 95

Votes 414 and 730 Northern Administration Division—Yukon Territory, including Forest Conservation—Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	69,467 00	76,527 00	76,525 78
Northern Allowances	(2)	22,000 00	20,900 00	20,889 60
A Legal Fees and Court Costs in connection with Prisoners and Insane	(4)	7,000 00	2,085 00	2,084 38
B Payments for Maintenance of Prisoners and Insane....	(4)	30,000 00	38,540 00	38,536 43
Travelling Expenses	(5)	3,500 00	6,500 00	6,309 80
Removal Expenses	(5)	1,500 00	1,825 00	1,808 44
Freight, Express and Cartage	(6)	1,200 00	925 00	916 06
Postage	(7)	500 00	900 00	879 00
Telephones and Telegrams	(8)	1,000 00	2,000 00	1,822 99
Office Stationery, Supplies, Equipment and Furnishings	(11)	2,500 00	525 00	506 55
Materials and Supplies, including Fuel	(12)	10,800 00	16,175 00	16,161 70
Repairs and Upkeep of Departmental Buildings.....	(14)	8,500 00	4,270 00	4,236 59
Repairs and Upkeep of Equipment	(17)	3,000 00	5,600 00	5,590 75
Rental of Equipment	(18)	500 00	970 00	960 30
Water, Light, Power and Sewer Services.....	(19)	1,050 00	1,850 00	1,769 85
Contribution to the Yukon Territorial Government towards the Purchase of Equipment for Maintenance of the Whitehorse-Mayo Road	(20)	65,600 00	65,600 00	65,600 00
Contributions towards the Cost of Constructing a New Territorial School	(20)	160,125 00	160,125 00	160,125 00
Grant to Yukon Territorial Government for the Maintenance of Whitehorse-Mayo Road	(20)	150,000 00	132,500 00	132,500 00
Grant to Yukon Territorial Government for the Maintenance of Atlin Road	(20)	15,000 00	12,000 00	12,000 00
Grant to St. Mary's Hospital, Dawson	(20)	13,575 00	13,575 00	13,575 00
Unemployment Insurance Contributions	(21)	75 00	175 00	127 20
Transportation Expenses of Prisoners, Insane and Escorts	(22)	4,000 00	7,105 00	7,100 57
Sundries	(22)	125 00	345 00	341 87
		\$ 571,017 00	\$ 571,017 00	\$ 570,367 86

A Expenditures comprised court costs, \$1,546; and legal fees, \$538.38, paid to George C. van Roggen, Whitehorse, Y.T.

B Expenditures for the maintenance of prisoners were \$7,135.24.

Expenditures for the maintenance of the insane, \$32,441.75, were paid to The Provincial Mental Hospital, Essondale, B.C. Amounts totalling \$1,040.56 received from estates of patients and representing refunds of current year's expenditures made on behalf of such persons, were credited to this allotment.

Revenues arising through Federal expenditures in the Yukon Territory amounted to \$255,508.60, and included quartz mining fees, leases and royalties, \$151,516.51; placer gold mining fees and royalties, \$51,023.78; timber permits, \$33,760.60; rent of land, \$7,657.45.

Votes 415 and 781 Northern Administration Division—Yukon Territory, including Forest Conservation—Construction or Acquisition of Buildings, Works, Land and New Equipment

		Estimates	Allotments	Expenditures
Survey of "Stewart River Crossing to Dawson" Road.....	(13)	35,000 00	32,000 00	19,708 61
Construction and Improvements of Buildings	(13)	136,000 00		
Housing units for personnel employed at Whitehorse, Y.T.			128,500 00	2,677 87
Projects under \$5,000			6,000 00	4,219 35
		136,000 00	134,500 00	6,897 22
Acquisition or Construction of Equipment	(16)	54,450 00	58,950 00	58,746 93
This expenditure included the purchase of 1 steel barge, \$44,250; other floating equipment, \$6,662.72; and fire-fighting equipment, \$4,241.52.				
		<u>\$ 225,450 00</u>	<u>\$ 225,450 00</u>	<u>\$ 85,352 76</u>

Northern Administration Division—Yukon Territory, including Forest Conservation—Payment to Yukon Council for Subsidies and for Compensation as authorized by Vote 205, Appropriation Act No. 4, 1947-48..... (20) \$ 189,278 51

Vote 205 of the Main Estimates, 1948-49, authorized payments to be made from the Consolidated Revenue Fund in respect of each of the years 1948 to 1951, inclusive, to the Yukon Consolidated Revenue Fund in accordance with an agreement to be entered into by the Minister of Finance, with the approval of the Governor in Council on behalf of the Government of Canada, and the Controller of the Yukon Territory with the approval of the Council of the Yukon Territory on behalf of the Government of the Yukon. This agreement provides, on such terms and conditions as may be agreed upon, for payment for each year of the total of amounts calculated on the basis prescribed in the Vote. The agreement was authorized by P.C. 4035, September 9, 1948.

FORESTRY BRANCH

Vote 416 Branch Administration

		Estimates	Allotments	Expenditures
Salaries	(1)	73,706 00	73,706 00	70,880 35
Travelling Expenses	(5)	3,790 00	2,790 00	1,532 39
Postage	(7)	50 00	50 00	50 00
Telephones and Telegrams	(8)	550 00	550 00	391 86
Printing of Departmental Reports and Other Publications..	(9)	2,000 00	3,000 00	141 81
Office Stationery, Supplies and Equipment	(11)	800 00	800 00	454 89
Memberships in Scientific Institutions	(20)	100 00	100 00	94 75
Sundries	(22)	975 00	975 00	809 57
		<u>\$ 81,971 00</u>	<u>\$ 81,971 00</u>	<u>\$ 74,355 62</u>

One of the salaried employees being paid from this vote, G. C. Wilkes, was absent, as at March 31, 1952, on educational leave at half pay.

Vote 417 Forest Research Division—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages.....	(1) 663,695 00	653,095 00	615,411 17
Travelling Expenses	(5) 52,735 00	52,735 00	32,773 90
Freight, Express and Cartage.....	(6) 2,470 00	2,470 00	1,488 71
Postage	(7) 525 00	525 00	436 29
Telephones, Telegrams and Other Communication Services.....	(8) 1,775 00	1,775 00	1,264 35
Printing of Publications.....	(9) 12,500 00	12,500 00	7,659 06
Office Stationery, Supplies and Equipment.....	(11) 9,840 00	9,840 00	8,720 71
Materials and Supplies.....	(12) 59,005 00	68,005 00	67,908 59
Repairs and Upkeep of Buildings and Works.....	(14) 6,688 00	6,688 00	3,365 92
Garage Rentals	(15) 156 00	306 00	274 50
Repairs and Upkeep of Equipment.....	(17) 25,483 00	25,483 00	25,141 27
Rental of Equipment.....	(18) 500 00	500 00	282 30
Light and Power.....	(19) 2,505 00	3,205 00	3,170 77
Memberships in Scientific Institutions.....	(20) 90 00	90 00	79 16
Unemployment Insurance Contributions.....	(21) 2,551 00	2,551 00	1,594 22
Sundries	(22) 2,285 00	3,035 00	3,007 07
	<u>\$ 842,803 00</u>	<u>\$ 842,803 00</u>	<u>\$ 772,577 99</u>

This vote was provided for costs in connection with: the advancement of forest conservation; inventory of national forest resources; investigations of forest conditions and rates of growth, and development of scientific management methods; forest protection studies; and technical investigations of forest industries.

Treasury Board authorized the operation of the vote on a geographical basis and approved transfers at the close of the fiscal year adjusting the primaries to cover the expenditures.

A distribution of the expenditures by functions, etc., follows:

	Expenditures
Headquarters (Ottawa)	249,430 35
Newfoundland Forest District.....	33,815 92
Maritimes Forest District.....	155,212 13
Quebec Forest District.....	71,290 57
Petawawa Forest Experiment Station.....	117,182 02
Manitoba-Saskatchewan Forest District	58,802 37
Alberta Forest District.....	86,844 63
	<u>\$ 772,577 99</u>

One of the salaried employees being paid from this vote, A. J. W. Nash, was absent, as at March 31, 1952, on educational leave at half pay.

Vote 418 Forest Research Division—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings and Works.....	(13) 12,801 00	19,291 00	19,299 47
Acquisition or Construction of Equipment	(16) 40,375 00	33,785 00	27,836 26
	<u>\$ 53,176 00</u>	<u>\$ 53,176 00</u>	<u>\$ 47,135 73</u>

Treasury Board authorized the operation of the vote on a functional and geographical basis and approved transfers at the close of the fiscal year adjusting the primaries to cover the expenditures.

A distribution of the expenditures by functions, etc., follows:

	Treasury Board Allotments	Expenditures
Headquarters (Ottawa)		
Acquisition or Construction of Equipment.....	7,300 00	5,439 15
Newfoundland Forest District		
Acquisition or Construction of Equipment.....	3,600 00	1,592 34
Maritimes Forest District		
Construction projects under \$5,000.....	4,690 00	4,634 45
Acquisition or Construction of Equipment	8,470 00	7,593 73
	13,160 00	12,228 18
Quebec Forest District		
Acquisition or Construction of Equipment.....	4,500 00	4,481 37
Petawawa Forest Experiment Station		
Greenhouse	11,050 00	11,049 92
Contract: Lord & Burnham Co. Limited, for the supply and installation of a greenhouse, \$6,659; payment in full.		
Acquisition or Construction of Equipment	4,855 00	3,980 89
	15,905 00	15,030 81
Manitoba-Saskatchewan Forest District		
Construction Projects under \$5,000	3,651 00	3,615 10
Acquisition or Construction of Equipment.....	1,350 00	1,155 75
	5,001 00	4,770 85
Alberta Forest District		
Acquisition or Construction of Equipment.....	3,710 00	3,593 03
	<u>\$ 53,176 00</u>	<u>\$ 47,135 73</u>

Votes 419 and 782 Forestry Operations Division, including Forest Insects Control Board—Administration, Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages..... (1)	53,229 00	53,229 00	38,043 93
Travelling Expenses	(5) 6,300 00	5,800 00	1,602 33
Freight, Express and Cartage..... (6)	50 00	50 00	49 32
Telephones and Telegrams..... (8)	50 00	50 00	44 34
Printing of Publications..... (9)	5,000 00	6,000 00	4,956 25
Films—Fire Fighting and Prevention	(10) 14,000 00	13,000 00	12,200 15
Office Stationery, Supplies and Equipment..... (11)	1,050 00	1,050 00	674 25
Acquisition of Equipment..... (16)	4,600 00	5,100 00	4,668 06
Repairs and Upkeep of Equipment..... (17)	300 00	300 00	
Travelling Expenses for Members of the Forest Insects Control Board	(22) 3,600 00	3,600 00	1,229 35
Sundries	(22) 679 00	679 00	
	<u>\$ 88,858 00</u>	<u>\$ 88,858 00</u>	<u>\$ 63,468 48</u>

This vote was provided for expenses incurred in co-operating with other Federal departments or agencies, Provincial Governments, industries and individuals in connection with measures designed to promote sound forestry practice in Canada, including forest inventories and management methods, watershed protection and reforestation; economic studies of forest resources and forest industries; publicizing forest conservation; protection and development of forest lands and control of forest insects.

Vote 783 Forestry Operations Division, including Forest Insects Control Board—To provide for contributions to the provinces for assistance in forest inventory and reforestation in accordance with agreements to be entered into by Canada and the provinces

		Estimates	Allotments	Expenditures
Contributions for Forest Inventories.....	(20)	800,000 00	800,000 00	665,858 29
Contributions for Reforestation.....	(20)	225,000 00	225,000 00	155,086 60
		<u>\$1,025,000 00</u>	<u>\$1,025,000 00</u>	<u>\$ 820,944 89</u>

Expenditures by provinces were as follows:

Province	Contributions for Forest Inventories	Contributions for Reforestation	Totals
Prince Edward Island.....		7,500 00	7,500 00
New Brunswick	27,301 85		27,301 85
Ontario	187,829 98	71,206 00	259,035 98
Manitoba	43,000 97		43,000 97
Saskatchewan	38,725 49	1,235 00	39,960 49
Alberta	166,000 00		166,000 00
British Columbia	203,000 00	75,145 60	278,145 60
	<u>\$ 665,858 29</u>	<u>\$ 155,086 60</u>	<u>\$ 820,944 89</u>

Vote 420 Forest Products Division—Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	408,204 00	405,304 00	400,050 25
Travelling Expenses	(5)	28,170 00	28,170 00	12,585 29
Freight, Express and Cartage	(6)	1,600 00	1,600 00	1,215 89
Postage	(7)	450 00	450 00	193 00
Telephones, Telegrams and Other Communication Services	(8)	1,600 00	1,600 00	1,289 66
Printing of Publications	(9)	15,000 00	17,500 00	17,415 91
Stationery and Other Office Supplies and Equipment.....	(11)	6,750 00	6,750 00	6,062 32
Materials and Supplies	(12)	27,100 00	27,100 00	22,839 16
Repairs and Upkeep of Buildings	(14)	500 00	900 00	875 39
Repairs and Upkeep of Equipment	(17)	6,200 00	6,200 00	4,985 12
Memberships	(20)	475 00	475 00	427 16
Unemployment Insurance Contributions	(21)	335 00	335 00	105 44
Sundries	(22)	3,650 00	3,650 00	2,876 48
		<u>\$ 500,034 00</u>	<u>\$ 500,034 00</u>	<u>\$ 470,921 07</u>

This vote was provided for the cost of forest products laboratories of which there are two units, namely: the main laboratories at Ottawa and a branch laboratory at Vancouver, housed in buildings provided by the University of British Columbia.

Treasury Board authorized the operation of the vote on a geographical basis and approved transfers at the close of the fiscal year adjusting the primaries to cover the expenditures.

A distribution of the expenditures follows:

	Expenditures
Ottawa Laboratory	309,459 96
Vancouver Laboratory	161,461 11
	<u>\$ 470,921 07</u>

One of the salaried employees being paid from this vote, D. C. McIntosh, was absent, as at March 31, 1952, on educational leave at half pay.

Vote 421 Forest Products Division—Construction or Acquisition of Buildings, Works, Land and New Equipment.....		35,945 00
Expenditures.....	(16)	\$ 28,871 38

Treasury Board authorized the operation of the vote on a functional and geographical basis.

A distribution of the expenditures by functions, etc., follows:

	Treasury Board Allotments	Expenditures
Ottawa Laboratory		
Acquisition or Construction of Equipment	23,750 00	22,039 60
Vancouver Laboratory		
Construction projects under \$5,000	500 00	319 23
Acquisition or Construction of Equipment	11,695 00	6,512 55
	12,195 00	6,831 78
	\$ 35,945 00	\$ 28,871 38

Vote 422 Grant to the Canadian Forestry Association.....		6,000 00
Expenditures.....	(20)	\$ 6,000 00

Vote 423 Grant to the Pulp and Paper Research Institute of Canada.....		100,000 00
Expenditures.....	(20)	\$ 100,000 00

Vote 424 Eastern Rockies Forest Conservation Board—Salaries and expenses of Federal members of the Board

		Estimates	Allotments	Expenditures
A Temporary Assistance	(1)	9,000 00	9,000 00	7,806 45
Travelling Expenses	(5)	6,500 00	6,500 00	3,580 73
Telephones and Telegrams	(8)	150 00	150 00	5 91
Office Stationery and Supplies	(11)	200 00	200 00	
Rental of Office Space	(15)	730 00	730 00	99 85
Sundries	(22)	100 00	100 00	
		\$ 16,680 00	\$ 16,680 00	\$ 11,492 94

The Eastern Rockies Forest Conservation Board was established by the Eastern Rocky Mountain Forest Conservation Act, c. 59, 1947. It consists of three members, two of whom are appointed by the Governor in Council and one by the Lieutenant-Governor of Alberta in Council. Generally, the purpose and function of the Board is to plan, advise on, direct, supervise and carry out the construction, operation and maintenance of all projects and facilities required for the proper protection of the forests of that area of the East Slope of the Rocky Mountains forming part of the watershed of the Saskatchewan River. The Province of Alberta undertakes under the Agreement as contained in the Act to carry out, under the direction of the Board, the program of works prescribed each year and the program of forest management laid down by the Board. The Federal Government is to pay all capital expenditures, which shall not exceed \$6,300,000 over a period of six years. The Province is to pay \$125,000 each year towards the maintenance and other current expenditures required by the program formulated by the Board for that year, including the expenditures of the Board, and the Federal Government is to pay the balance. However, if the net revenues derived by the

Province in any year from the surface rights in the area exceed the amount of the contribution to be made by the Province, the contribution is to be increased by the amount of the excess and, if they exceed the annual maintenance and other current expenditures, the excess thereof is, for the purposes of the Agreement, to be considered as having been received in the next year. The Act provides that all expenditures by the Board shall be subject to the audit of the Auditor General. This and the two succeeding votes are provided for Federal expenditures in connection with the Board.

A This expenditure represented salary paid to H. Kennedy, Chairman of the Board, who was absent on leave without pay from April 1, to August 6, 1951.

Vote 425 Eastern Rockies Forest Conservation Board—Federal contribution	
towards annual maintenance, including staff and expenses.....	175,000 00
Expenditures.....	(20) \$ 41,663 91

The accounts of the Board are audited by the Auditor General of Canada pursuant to section 9 of the Act and his report in this connection will be found in Volume II of this Report.

The disbursements from the above vote as shown in the Statement of Assets and Liabilities of the Board amounted to \$40,120.57. A reconciliation follows:

Expenditures as above	41,663 91
<i>Less:</i> 1950-51 expenditures by the Board taken into account by Canada in 1951-52 (see Public Accounts, 1951, page W-30)	3,126 99
Refund taken into account by Canada in 1950-51 and which was taken into account by the Board in 1951-52 (see Public Accounts, 1951, page W-30)	2,696 53
	<u>5,823 52</u>
	35,840 39
<i>Add:</i> Expenditures made by the Province and which were deducted from the 1950-51 surface rights, \$55,047.25, which were to have accrued to Canada in 1951-52 (see Public Accounts, 1951, page W-30)	4,280 18
Expenditures as shown in the Board's Statement	<u>\$ 40,120 57</u>

In accordance with the Agreement, revenues which the Province derived from surface rights were paid to Canada as follows: \$36,437.37 for 1951-52 was credited to this vote to reduce the gross expenditure of \$78,101.28; \$50,767.07 for 1950-51, being \$55,047.25 less \$4,280.18 referred to above, was credited to Revenues—Refunds of Previous Years' Expenditure; \$40,445.64 for 1948-49 and 1949-50 was credited to Revenue—Refunds of Previous Years' Expenditure.

Eastern Rockies Forest Conservation Board—To provide for capital expenditures	
in conformity with Section 8 (1) of the Eastern Rocky Mountain Forest	
Conservation Act, c. 59, 1947.....	(20) \$ 941,685 35

Section 8(1) of the Eastern Rocky Mountain Forest Conservation Act, c. 59, 1947, authorizes the Minister of Finance to pay out of the unappropriated moneys in the Consolidated Revenue Fund, for expenditures as and when incurred under the provisions of the Agreement between the Federal Government and the Province of Alberta, such sum or sums as may from time to time be required by the Board, not exceeding \$1,050,000 in any year and not exceeding \$6,300,000 in the aggregate. However, it was provided that if the sum required by the Board and paid by the Minister of Finance in any year is less than \$1,050,000, the Minister of Finance may in the following year pay to the Board the remainder of this sum, in addition to the yearly payment. Capital expenditures to date were \$3,849,268.81.

The above charge of \$941,685.35 is greater than that shown as disbursements from this vote in the Statement of Assets and Liabilities of the Board by an amount of \$3,004.86 which was included in the Board's 1950-51 expenditures but was taken into account by the Federal Government in 1951-52.

CANADIAN GOVERNMENT TRAVEL BUREAU

Vote 426 To assist in promoting the Tourist Business in Canada

		Estimates	Allotments	Expenditures
	Salaries	(1) 193,797 00	193,797 00	190,394 02
	Living and Rental Allowances	(2) 6,500 00	9,700 00	9,521 99
	Professional and Special Services	(4) 3,800 00	3,800 00	1,177 54
A	Travelling and Removal Expenses	(5) 11,000 00	10,150 00	7,037 10
	Freight, Express and Cartage	(6) 3,200 00	3,200 00	3,086 82
	Postage	(7) 600 00	900 00	503 27
	Telephones and Telegrams	(8) 800 00	1,300 00	1,103 03
B	Printing of Departmental Reports and Other Publications	(9) 187,000 00	267,000 00	248,858 35
C	Films, Displays, Advertising and Other Informational Publicity	(10) 1,040,000 00	954,000 00	894,855 64
	Office Stationery, Supplies, Equipment and Furnishings	(11) 36,200 00	36,200 00	21,422 36
	Rental of Offices	(15) 18,800 00	18,800 00	18,257 15
	Membership Fees	(20) 200 00	200 00	200 00
	Sundries	(22) 1,300 00	4,150 00	3,552 86
		<u>\$1,503,197 00</u>	<u>\$1,503,197 00</u>	<u>\$1,399,970 13</u>

A Expenditures included payment of travelling expenses, \$853.81, to H. A. McCallum, retired civil servant, who served without salary as information officer in charge of Canadian Government Travel Bureau exhibits at Los Angeles and Seattle.

B Expenditures included the cost of printing 500,000 Canada-United States road maps, \$30,437.06, and 500,000 copies of a new edition of *Canada—Vacations Unlimited*, \$185,359. An amount of \$12,447.84 was expended in 1950-51 in connection with the latter publication.

C Expenditures included payments to Cockfield, Brown and Company Limited, Montreal, \$857,732.58; and to the National Film Board, \$31,219.82.

HOUSING

Vote 427 Emergency Shelter Administration.....	250,000 00
Expenditures.....	(22) \$ 5,471 48

This vote was provided for administration costs and operating deficits in connection with emergency shelter projects operated by Central Mortgage and Housing Corporation and also for outstanding commitments on account of emergency shelter projects and to meet restoration costs in connection with closing out emergency shelter projects on leased land.

Payments were made to Central Mortgage and Housing Corporation.

Housing Research and Community Planning—National Housing Act, c. 46, 1944, as amended.....	(22) \$ 294,066 16
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Expenditures represent reimbursement to the Corporation under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945, for payments made under the authority of section 30 of an Act to amend the National Housing Act, 1944, c. 61, 1946, which states that "it shall be the responsibility of the Corporation to cause investigations to be made into housing conditions and the adequacy of existing housing accommodation in Canada or in any part of Canada and to cause steps to be taken for the distribution of information leading to the construction or provision of more adequate and improved housing accommodation and the understanding and adoption of community plans in Canada".

Appraisal and Inspection Fees—National Housing Act, c. 46, 1944, as amended . . . (22) \$ 54,215 50

Expenditures represent reimbursement to the Corporation under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945, for payments made under the authority of section 7 of an Act to amend the National Housing Act, 1944, c. 61, 1946, which states that the Central Mortgage and Housing Corporation may agree with an approved lending institution to meet certain travelling expenses incurred in the making of joint loans under Parts I, II and III of this Act for the construction of houses on farms or in small or remote communities designated by the Corporation.

Losses on Loans—National Housing Act, c. 46, 1944, as amended (22) \$ 686,837 04

Section 4 of the Act states that losses sustained as a result of joint loans shall be shared proportionately by Her Majesty and the lending institution and, in addition, guarantees the lending institution against such losses up to an amount not to exceed 15 per cent of the aggregate amount of its share of the loans. Payment was made to Central Mortgage and Housing Corporation.

Grant to Municipalities re Slum Clearance—National Housing Act, c. 46, 1944, as amended (20) \$ 311,231 51

Section 12 of the Act authorized the payment of grants, subject to specified conditions and with the approval of the Governor in Council, to assist in defraying the cost to any municipality of acquiring and clearing slum areas or blighted or sub-standard areas suitable as a location for a low cost or moderate cost rental housing project. P.C. 3090, July 20, 1948, approved payment to the City of Toronto of an amount equal to one half of the difference between the cost of acquiring and clearing blighted land in the Regent Park area and the sale price of the said land to the Housing Authority of Toronto.

This expenditure represented a progress payment to the City of Toronto on the basis of 338 housing units completed out of a 1,056-unit project.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. (21) \$ 5,007 98

Payments of Damage Claims

Sundry claims, each under \$1,000 (9) \$ 1,196 19

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
Tax Revenue:		
A Fur Export Tax	99,604 08	101,517 16
Non-Tax Revenue:		
B Return on Investments	7,230,239 13	4,640,302 04
C Privileges, Licences and Permits	1,287,098 62	992,669 12
D Proceeds from Sales	222,605 26	83,032 05
E Services and Service Fees	326,728 99	273,511 00
F Refunds of Previous Years' Expenditure	128,595 39	130,882 16
G Miscellaneous	43,541 80	10,687 72
Total Ordinary	9,338,413 27	6,232,601 25

	1951-52	1950-51
Special Receipts and Other Credits—		
H Central Mortgage and Housing Corporation.....	12,987,099 98	7,213,861 63
I Transfer to Active Assets of the liability of the Province of Manitoba in respect of Lake of the Woods Storage Project.....	88,842 37	1,080,090 45
Total Special Receipts and Other Credits.....	13,075,942 35	8,293,952 08
Grand Total	\$ 22,414,355 62	\$ 14,526,553 33

Details

Ordinary Revenue—

Tax Revenue:

A Fur Export Tax: Tax on furs exported from Northwest Territories	99,604 08
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Non-Tax Revenue:

B Return on Investments: Interest on debentures, Central Mortgage and Housing Corporation, \$7,157,719.72; interest from Province of Manitoba on capital expenditures re Lac Seul and Lake of the Woods Storage Projects, \$58,446.64; net collections of interest on seed grain and relief advances issued prior to 1926, \$15,381.56; interest on loan to Yukon Coal Company Limited, \$1,424, less an adjustment of \$2,732.79 to correct the allocation of moneys received in 1948-49 from the Company as between payment of interest and principal, with the offsetting credit to Open Accounts—Other Loans and Investments—Yukon Coal Company Limited (see page W-36.).....	7,230,239 13
C Privileges, Licences and Permits: Motor vehicle licences and permits, \$270,481.17; fees, leases and royalties from petroleum and natural gas, \$263,106.12; fees, leases and royalties from quartz and placer gold, \$262,293.10; timber permits, \$122,060.62; rental of land, \$96,264.87; rent, fuel and light—employees, \$49,860.62; business licences, \$49,506.48; golf fees, \$42,797.75; camping permits, \$27,169.75; fishing and hunting licences, \$23,260.75; miners' licences, \$22,843.34; water power rights, \$12,870.30; bungalow camp concessions, \$11,844.50; sundry, \$32,739.25.....	1,287,098 62
D Proceeds from Sales: Buffalo products, \$125,798.59; land, \$67,897.12; reindeer products, \$10,629.66; timber and cordwood, \$5,240.11; sundry, \$13,039.78	222,605 26
E Services and Service Fees: Bath-house receipts, \$105,340.75; water and sewer rates, \$59,908.45; provincial contributions towards the cost of hydrometric investigations, \$44,021.40; telephone charges, \$34,021.74; electricity, \$27,005.68; survey fees, \$23,200; rent of machinery and equipment, \$16,866.30; garbage rates, \$13,942.80; laboratory tests, \$1,957; sundry, \$464.87.....	326,728 99
F Refunds of Previous Years' Expenditure: Refund of expenditures made by Canada through the Eastern Rockies Forest Conservation Board in 1948-49, 1949-50 and 1950-51, \$91,212.71; sundry, \$37,382.68	128,595 39
G Miscellaneous: Refund of the 1951 operating charges from Lac Seul Storage Project, \$19,281.08; refund of the 1951 operating charges from Lake of the Woods Storage Project, \$9,876.27; sundry, \$14,384.45.....	43,541 80
Total Ordinary	9,338,413 27

Special Receipts and Other Credits—

H Central Mortgage and Housing Corporation: Proceeds from sale of properties, \$9,843,062.96; surplus funds received in accordance with the provisions of Section 31 of the Central Mortgage and Housing Corporation Act, c. 15, 1945 (net profit of the Corporation), \$3,144,037.02.	12,987,099 98
I Transfer to Active Assets of the liability of the Province of Manitoba in respect of principal debt re Lake of the Woods Storage Project.....	88,842 37
Total Special Receipts and Other Credits.....	13,075,942 35
Grand Total	\$ 22,414,355 62

Certified correct.

H. A. YOUNG,

Deputy Minister of Resources and Development.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Loans to, and Investments in Crown Agencies				
<i>Central Mortgage and Housing Corporation—</i>				
A Capital	25,000,000 00			25,000,000 00
B Loans	261,349,090 80	80,000,000 00	6,375,796 45	334,973,294 35
	286,349,090 80	80,000,000 00	6,375,796 45	359,973,294 35
<i>Miscellaneous—</i>				
C Northwest Territories Power Com- mission	5,065,000 00	1,209,353 84	197,248 21	6,077,105 63
	291,414,090 80	81,209,353 84	6,573,044 66	366,050,399 98
Other Loans and Investments				
<i>To Provincial and Municipal Govern- ments—</i>				
<i>Provincial:</i>				
D Manitoba—Lac Seul and Lake of the Woods Storage Projects.....	1,080,090 45	88,842 37	18,756 13	1,150,176 69
<i>Miscellaneous—</i>				
E Seed Grain and Relief Advances.....	1,976,485 96	2,042 91	210,910 77	1,767,618 10
F Yukon Coal Company Limited	286,469 18		2,732 79	283,736 39
	2,262,965 14	2,042 91	213,643 56	2,051,354 49
	3,343,045 59	90,885 28	232,399 69	3,201,531 18
	\$294,757,136 39	\$ 81,300,239 12	\$ 6,805,444 35	\$369,251,931 16
	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
G Outstanding Imprest Account Cheques—Resources and Develop- ment	491 45	11 00	31 00	511 45
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
H Allowances to Aged Eskimos.....	6,691 00	6,340 25	5,532 15	5,882 90
I Contractors' Securities—Cash—Re- sources and Development.....	88,333 35	150,515 80	106,957 21	44,774 76
J Eskimo Family Allowances.....	472,654 60	289,652 22	276,648 00	459,650 38
K Health and Welfare Tax Fund— Alberta National Parks.....	8,133 73	1,397 50	3,519 08	10,255 31
L Land Assurance Fund.....	25,955 06		1,415 75	27,370 81
M Liquor Profits — Northwest Terri- tories	837,647 03	398,332 26	121,998 56	561,313 33
N Public Administrator — Arctic and Hudson Bay Registration District, N.W.T.	7 76		96 05	103 81
O Unclaimed Wages — Government Agencies	990 59	65 69	625 29	1,550 19
P Wild Animal Shipments from Nat- ional Parks	172 16	1,180 77	1,051 17	42 56
	1,440,585 28	847,484 49	517,843 26	1,110,944 05

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
Q Unclaimed Cheques Suspense—Resources and Development.....	965 25	10 05	23 32	978 52
R Resources and Development Suspense	144,231 54	13,296,779 71	13,607,873 32	455,325 15
	145,196 79	13,296,789 76	13,607,896 64	456,303 67
	<u>\$ 1,586,273 52</u>	<u>\$ 14,144,285 25</u>	<u>\$ 14,125,770 90</u>	<u>\$ 1,567,759 17</u>

A This represents the Crown's investment in the capital of the Corporation as authorized by section 17 of the Central Mortgage and Housing Corporation Act, c. 15, 1945. The Balance Sheet as at December 31, 1951, as certified by the auditors of the Corporation, together with a Statement of Income and Expenditure and Reserve Fund Account will be found in Volume II of this Report.

B This relates to 4 loans as follows:

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
(1) Loan Account No. 1	145,500,000 00	75,000,000 00		220,500,000 00
(2) Loan Account No. 2	114,349,090 80	2,000,000 00	4,871,363 70	111,477,727 10
(3) Loan Account No. 3	1,500,000 00	1,500,000 00	1,500,000 00	1,500,000 00
(4) Loan Account No. 4		1,500,000 00	4,432 75	1,495,567 25
	<u>\$261,349,090 80</u>	<u>\$ 80,000,000 00</u>	<u>\$ 6,375,796 45</u>	<u>\$334,973,294 35</u>

(1) P.C. 1768, April 11, 1951, and P.C. 2899, June 7, 1951, approved advances in the current fiscal year pursuant to section 23 of the Central Mortgage and Housing Corporation Act, c. 15, 1945. Advances under these authorities, including an amount of \$2,500,000 transferred from Loan Account No. 3 during the fiscal year, amounted to \$75,000,000, and to date, \$220,500,000. Interest at the effective rate of 2½ per cent on advances to September 30, 1948, and 3 per cent on those made subsequent to that date, is payable annually. In this connection, an amount of \$4,546,595 was received and credited to Ordinary Revenue—Return on Investments.

(2) Section 6 of an Act to amend the National Housing Act, 1944, c. 63, 1948, authorized advances to the Corporation out of moneys provided by Parliament for that purpose. In the current fiscal year, the amount so provided and the extent to which this authority was utilized were as follows:

Vote 565 To provide for advances to Central Mortgage and Housing Corporation for the acquisition of land, the installation of services and improvements in respect thereof, the purchase of building materials and the construction or conversion of housing projects for veterans and for residents of Deep River, Ontario, under the authority of Section 34 of the National Housing Act, 1944.....	12,700,000 00
Expenditures.....	\$ 2,000,000 00

Credits comprised repayment of advances of \$2,000,000 made from this account in the current fiscal year and \$2,871,363.70 in previous fiscal years. Interest at the rate of 2 per cent per annum on the outstanding balance is payable annually. An amount of \$2,567,099.72 in respect of this interest was received and credited to Ordinary Revenue—Return on Investments.

(3) Section 9 of an Act to amend the National Housing Act, 1944, c. 30, 1949, 2nd Session, authorized advances out of the Consolidated Revenue Fund to the Corporation for the purpose of undertaking projects jointly with the government of any province. Advances are made on the security of debentures which stipulate how repayment of each is to be made. Provision is made for repayment of all or any part of the outstanding principal advanced under this section without notice or bonus, if the Corporation so desires. The limit of advances which may be a charge against this account at any time is \$50,000,000. However, the Act provides that it may be recouped in the following fiscal year to the extent of the advances, from moneys appropriated by Parliament for that purpose.

The balance at the beginning of the fiscal year of \$1,500,000 was transferred during the year to Loan Account No. 4. Advances during the current fiscal year amounted to \$4,000,000 of which \$2,500,000 was transferred, within the current year, to Loan Account No. 1.

(4) The debit was the amount transferred from Loan Account No. 3 and charged to moneys appropriated by Parliament for that purpose. Credits consisted of repayments by the Corporation.

The parliamentary authority for the transfer was:

Vote 324 To provide for the restoration of the special account in the consolidated Revenue Fund established by Section 35 of the National Housing Act by the amount paid out of the special account in respect of housing projects undertaken jointly with the governments of the provinces during the fiscal year 1950-51.....	1,500,000 00
Expenditures.....	\$1,500,000 00

Interest at the rate of 3 per cent per annum is payable on advances from Loan Accounts No. 3 and No. 4. In this connection an amount of \$43,665 was received and credited to Ordinary Revenue—Return on Investments.

- C The Commission was established by the Northwest Territories Power Commission Act, c. 64, 1948, to construct and operate power plants in the Northwest Territories and to purchase, lease or sell power. An amendment to the Act, c. 17, 1950, included the Yukon Territory.

Section 17 (2) of the Act authorizes the Minister of Finance to make advances from unappropriated moneys in the Consolidated Revenue Fund for capital expenditures and further directs that an amount equal to the expenditures made from such advances shall be included in the Estimates for the following fiscal year. In conformity with this direction, Vote 406 was included in the 1951-52 Estimates to cover 1950-51 advances.

The credit of \$197,248.21 consisted of repayments on account of advances for the Snare River power plant, \$187,075.62, and the Fort Smith power plant, \$10,172.59. The debit of \$1,209,353.84, consisted of: (a) an advance of \$1,000 from unappropriated moneys under statutory authority for capital expenditures for the Fort Smith power plant (an item to cover this will be included in the 1952-53 Estimates); (b) a short term loan of \$5,100 advanced on account of the Hay River power project, under authority of P.C. 4164, August 15, 1951, which is repayable on or before May 1, 1952; (c) an amount of \$3,253.84 representing interest accrued at the rate of 3½ per cent per annum to March 31, 1951 on advances in connection with the Fort Smith power plant in accordance with section 18 (2) (a) of the Act; and (d) an amount of \$1,200,000 authorized by the following Parliamentary appropriation:

Vote 567 To provide for advances to the Northwest Territories Power Commission for the construction on the Mayo River, Yukon Territory, of a storage and hydro-electric development, to serve the Mayo mining district.....	1,200,000 00
Expenditures.....	\$1,200,000 00

Interest amounting to \$142,666.50 was paid to the Receiver General and credited to Department of Finance, Ordinary Revenue—Return on Investments.

The accounts of the Commission are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1952 as certified by him, together with supporting schedules will be found in Volume II of this Report.

- D Under the Natural Resources Transfer Agreement which was authorized by the Manitoba Natural Resources Act, c. 29, 1930, the Government of the Province of Manitoba agreed to repay the Federal Government its share of the amounts expended on the Lac Seul and Lake of the Woods Storage Projects. During the fiscal year 1950-51, the amount of \$1,080,090.45 was set up as an asset on the Balance Sheet of the Government of Canada as the balance of principal which the Government of the Province of Manitoba agreed that it owed as at March 31, 1951 (details were given on pages W-35 and W-37, in Public Accounts, 1951).

During the fiscal years 1949-50 and 1950-51, payments amounting to \$161,006.15 were made by Canada to provide for excavation of a flood channel at Dalles Rapids on the Winnipeg River. It has been agreed that these payments are part of the capital cost of securing storage in Lake of the Woods and have been apportioned as follows: one-third attributable to navigation as the Federal Government's share, \$53,668.72; Province of Ontario's share, \$18,495.06; Province of Manitoba's share, \$88,842.37. Ontario paid its share in one lump sum in the current fiscal year, the credit going to Ordinary Revenue—Refunds of Previous Years' Expenditure. Manitoba's share was charged to this account. The annual amortization payments covering principal and interest, at 5 per cent per annum, were increased effective January 1, 1952, to \$77,202.77 and will continue until the final payment, due on January 1, 1980. An amount of \$77,202.77 was received in the current fiscal year and credited as follows: \$58,446.64, representing interest, to Ordinary Revenue—Return on Investments; \$18,756.13, being repayment of principal, to this account.

- E Credits consisted of: (a) collections of principal, \$36,386.65; and (b) losses written off and charged to expenditure, \$174,524.12. Debits are the payments to Provinces of their share of collections in accordance with agreements. The balance represents the principal outstanding on seed grain and relief advances issued prior to 1926. Collections of interest on these advances are reported under Revenues.

- F P.C. 4066, October 7, 1947, authorized an agreement with the Yukon Coal Company Limited under which the Company was to undertake the immediate bringing into production of its coal deposit at Tantalus Butte, Y.T., and was to receive advances not exceeding in total \$300,000, bearing interest at 3½ per cent per annum, repayable at the rate of \$2 per ton of coal produced and sold. No advances were made during the current fiscal year. Advances to date totalled \$294,107.60, of which \$10,371.21 has been repaid including

\$2,732.79 which was credited to this account in the current year. Repayments of interest in the current year, \$1,424, were credited to Revenue—Return on Investments, and were applied in part payment of interest due on the advances. As at March 31, 1952, the Company's indebtedness in respect of these advances was \$293,934.87 including interest of \$10,198.48.

- G At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.
- H The annual Estimates of this Department provide funds for the payment of an \$8 monthly allowance to all Eskimos who have reached the age of 70 years. Individual accounts are set up which are credited with the allowance and debited with billings from trading posts furnishing supplies to the persons concerned. As these posts are in remote areas, there is a considerable delay before the billings reach Ottawa. P.C. 99/1973, April 19, 1951, authorized quarterly transfers of amounts established as credits to Eskimos eligible to receive such allowances to an Open Account against which applicable billings are charged. Credits in the account were transfers from Votes 409 and 777, 1951-52; debits were payments of the billings.
- I Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1951-52, there were no bonds held in respect of this Department.
- J Under authority of the Family Allowances Act, c. 40, 1944, and P.C. 5093, August 3, 1945, family allowances for eligible Eskimo children are paid, when it is deemed to be in the best interests of the children, to this Department and credited hereto for subsequent disbursement on behalf of the children concerned. Debits represent payment to traders who, under direction of the Department, have furnished supplies to Eskimo families to the value of such allowances.
- K P.C. 1081, April 5, 1949, authorized the Minister of Mines and Resources to enter into an agreement with the Province of Alberta, effective March 31, 1949, for supplying to residents of the National Parks in that Province health and welfare services similar to those enjoyed by other residents of Alberta. P.C. 2473, May 16, 1950, established regulations governing the levying of a tax on the residents, beginning with the calendar year 1950, to cover the cost of these services which had been borne by the relevant vote in the intervening period. The general authority to enter into the agreement and levy the tax is section 9 of The National Parks Amendment Act, c. 66, 1947.

Credits to the account represented taxes collected by the Superintendents of the Parks; debits were quarterly repayments to the Province for disbursements as specified in P.C. 1081.

- L This fund was created under authority of the Land Titles Act, c. 118, R.S., to indemnify title holders who may suffer loss because of mis-descriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrars of Land Titles in the Northwest Territories and the Yukon. Interest is added to the fund annually, the present rate being 3 per cent. Credits consisted of fees, \$637.10, and interest, \$778.65. Over a long period of years, no claims for compensation have been paid from the fund.
- M Net revenue from the sale of liquor in the Northwest Territories is credited to this account and disbursements are made for territorial purposes as authorized by the Northwest Territories Council. The province of Saskatchewan acts as territorial liquor agent and operates stores at Fort Smith and Yellowknife. After deduction of certain agreed costs, the net receipts are credited to the Receiver General. Credits consisted of liquor profits, Yellowknife store, \$85,398.14, Fort Smith store, \$34,080.81; fines, \$1,997.61; sundries, \$522. Debits consisted of grant towards the construction and equipment of the Fort Smith Roman Catholic Hospital, \$130,000; grant to Yellowknife School District towards the construction of an addition to the public school, \$92,500; loan to Yellowknife School District for the same purpose, \$92,500; grant to Yellowknife Red Cross Hospital, \$36,062.50; grant to Yellowknife Trustee Board, \$6,671.85; grant to Canadian Handicrafts Guild, \$5,000; other grants and loans, \$1,500.86; workmen's compensation including compensation, hospital and medical expenses, \$10,944.85; education and tuition, \$7,675.59; purchase of mine safety equipment, \$5,955.44; expenses of the Northwest Territories Council, \$5,402.30; cost of arsenic survey in Yellowknife, \$2,000; sundries, \$2,118.87.
- N This account is maintained for the Public Administrator—Arctic and Hudson Bay Registration District, N.W.T., who is a Federal Government employee located at Ottawa.
- O This account is credited with unclaimed wages due employees of contractors operating on a cost plus basis, pending claims therefor.
- P Amounts representing prepayment of expenses in connection with the capturing, crating and shipping of wild animals from the National Parks of Canada, are credited to this account, against which payment of such expenses is charged.
- Q All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.
- R Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	16,756 14	13,798 61
Previous Years—Collectible	6,179 12	5,711 29
—Uncollectible	12,626 30	21,849 44
	<u>\$ 35,561 56</u>	<u>\$ 41,359 34</u>

Items of \$1,000 or over in Previous Years—Uncollectible: Wilfred Cardinal, \$2,900.88; Phoenix Lumber Company, \$6,641.84; Estate of Alex Smith, \$1,859.51.

Items totalling \$8,133.03 were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951, and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENT OF RESOURCES AND DEVELOPMENT

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Young, H. A., Deputy Minister	\$ 15,000 00	\$ 2,633 07	Farrar, J. L.	5,580 00	
Jackson, C. W., Asst. Deputy Minister (Administration)	8,500 00		Fensom, K. G.	6,220 00	{ 636 41
Alcock, F. J.	7,800 00	514 36			1,424 13*
Alexander, J. B.	5,920 00		Field, A. J.	5,090 00**	
Baird, I. V. E.	5,530 00		Fraser, F.	6,000 00†	2,607 57
Baxter, A. J.	6,080 00		Fritz, C. W.	5,260 00	
Beall, H. W.	6,280 00	1,016 25	Gardner, J. A. F.	5,920 00	
Bedell, G. H. D.	5,260 00		Gorman, P. A.	5,260 00	
Bell, G. E.	4,220 00	856 15	Greaves, C.	5,920 00	
Bender F.	5,920 00		Guernsey, F. W.	5,920 00	
Best, A. L.	4,584 00		Hale, J. D.	5,580 00	
Bickerstaff, A.	5,840 00	669 26	Harrison, J. D. B.	6,900 00	1,242 02
Bouchard, J. R. E.	5,420 00	528 88	Heaney, H. D.	5,580 00	
Brown, W. G.	5,200 00†	8,153 37	Heaslip, O. E.	5,260 00	
Candy, R. H.	5,580 00	757 64	Herbert, C. H.	7,500 00	1,070 00
Cantley, J.	5,880 00	780 85	Holman, H. L.	6,280 00	
Childe, C. G.	5,620 00	693 94	Homulos, S.	5,580 00†	1,574 91
Christie, K. J.	5,980 00	5,819 56	Hutchison, J. A.	7,080 00	3,064 90*
Clifford, T.	5,280 00		(including terminable allowance, \$1,180)		
Cline, C. G.	5,260 00		Jenkins, J. H.	7,200 00	1,288 94
Coleman, J. R. B.	6,180 00	1,633 46*	Kennedy, D. E.	5,260 00	
Connors, W. M.	5,208 00		Koller, P. A.	6,220 00	
Connery, L. B.	5,530 00		Laurence, C. A. R.	5,280 00	
Craig, H. C.	6,240 00	2,805 09	LeCapelain, C. K.	6,600 00	
Crossley, D. I.	5,260 00		Leechman, J. D.	5,580 00	1,304 46
Cunningham, F. J. G.	7,200 00		Lewis, H. F.	6,780 00	705 42
Dempster, G. H. L.	5,620 00		Linteau, A.	5,260 00	701 34
deVeber, H. A.	5,140 00	1,396 23*	Lock, J. W. K.	5,140 00	
Dolan, D. L.	9,000 00	2,969 45	Lothian, W. F.	5,540 00	510 33
Doyle, J. F.	5,280 00		Love, B. I.	5,020 00	626 77
Eades, H. W.	5,260 00		Macdonald, D. A.	8,000 00	1,612 11†
Elliott, R. L.	5,820 00	1,507 87	Macdonald, W. A.	5,240 00	
Ellis, G. H.	7,160 00		MacFarlane, J. D. B.	5,260 00	
			Macleod, J. C.	5,260 00	
			Marr, N.	8,000 00	1,390 67

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Marshall, J. M.	5,140 00		Robinson, J. M.	5,580 00	
McBride, C. F.	5,260 00		Ross, R. R.	5,260 00	1,449 50
McLenahan, J. L. R.	5,320 00		Rudnicki, J. M.	5,020 00	
Medlan, E. M.	5,220 00		Russell, L. S.	6,580 00	
Meikle, M.	6,220 00		Saunders, E. G.	5,020 00	
Miller, D. G.	5,580 00		Schwartz, H.	6,340 00	
Millett, R. S.	5,260 00		Scoggan, H. J.	5,260 00	
Nason, W.	6,900 00		Scott, G. L.	5,920 00	734 70
Nickerson, D. E.	5,580 00	764 59	Sedziak, H. P.	5,260 00	
Nixon, G. R. W.	5,260 00		Seely, H. E.	6,280 00	
Odell, R. K.	7,500 00		Sinclair, G. E. B.	8,000 00	863 76
Peebles, A.	6,460 00		Sivertz, B. G.	7,160 00	1,011 95
Perry, R. S.	5,920 00		Smart, J.	8,000 00	905 29
Phelps, V. H.	5,580 00	629 53	Smith, W. J.	5,260 00	
Phinney, L. H.	6,000 00	853 72*	Sylvestre, G.	6,480 00	
Porsild, A. E.	5,580 00	1,756 71	Thomas, A. S.	5,260 00	878 31
Ray, R. G.	5,580 00	592 81	Thornton, R.	5,240 00	
Richards, J. P.	5,600 00		Tunstall, G.	7,200 00	2,686 58
Robinson, H. S.	6,000 00		Turner, K. M.	5,100 00	555 08
(including terminable allowance, \$480, charged to Depart- ment of National Health and Welfare, Vote 255)			Turton, E. E.	5,280 00	
			Veness, J. C.	5,920 00	
			Wakefield, W. E.	5,920 00	602 23
			Warner, H. C.	5,090 00	
			Wimberley, A. C.	5,880 00	
			Wright, J. G.	6,780 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Atkinson, J. H.	{ \$ 601 53	Harris, R. D.	960 60	Quaite, J.	639 65
	{ 821 24*	Hunt, L. A. C.	{ 2,018 85	Reddick, G. L.	1,223 25*
Baldwin, W. K. W.	950 33		{ 2,316 20*	Reid, D. B.	599 58
Banfield, A. W. F.	1,156 15	Irwin, J. D.	735 79	Reimer, G. H.	811 73*
Bishop, R. A.	{ 837 78	Jacobson, J. V.	1,343 83	Rioux, L. P. M.	989 79
	{ 2,069 49*	Jackson, J. C.	548 84	Rowe, J. S.	725 25
Boudreault, A.	627 14	Jewesson, R.	564 66	Roy, C.	590 24
Boyer, G. F.	753 01	Johnson, R. E. G.	842 30	Schultz, F. H.	923 35
Brooks, A. C.	736 35	Kelsall, J. P.	947 95	Shattuck, C. J.	651 76
Browne, J. C.	1,219 68	Kirby, C. L.	757 21	Sloan, W. M.	2,727 53
Buckley, E. H.	637 37	Larmour, W. T.	595 72	Smart, A. A.	1,419 49*
Burton, J. W.	2,127 23	Learmonth, D. J.	3,122 22	Smith, F. G.	611 31*
Cameron, A. W.	1,204 22	Lee, T. E.	964 52	Solman, V. E. F.	909 22
Cay, J. M.	655 00	Lemieux, L.	2,170 50	Soper, J. D.	1,374 88
Colls, D. G.	814 28	Lewis, H. S.	783 34	Stead, K. A.	1,323 22
Cooch, T. G.	1,593 33	Litzenberger, A. J. H.	929 62	Steeves, R. J.	621 57
Cuerrier, J. P.	1,014 12	Loughrey, A. G.	2,451 97	Stevenson, A.	1,273 97
Dickson, W. A.	597 45	Macdonald, K. A. W.	1,318 87*	Stirrett, G. M.	988 40
Douglas, B.	659 33	Mackay, R. H.	1,749 05	Taylor, W. J.	1,417 65
Douglas, T. H. G.	993 35	MacLean, D. W.	539 37	Tener, J. S.	624 88
Doyle, J. A.	1,021 91	MacNeish, R. S.	1,539 57	Thomson, C. C.	659 39
Essex, E. H.	1,976 69	Munro, D. A.	1,976 65†	Tuck, G. L. M.	2,350 50
Flook, D. R.	1,403 24	Nozzolillo, L. J.	618 21	Webster, H. R.	1,322 38
Fuller, W. A. L.	2,089 68	Peacock, K.	735 87	West, G. A.	648 70
Gibben, J. E.	1,142 86	Pearce, L. A.	528 84*	Wettlaufer, B.	564 14
Gibson, A. H.	759 80	Perret, N. G.	924 81	Wilton, W. C.	732 38
Godfrey, W. E.	750 75	Peterson, R. W.	569 94	Wylie, N. V. K.	673 78
Gollop, J. B.	2,105 05	Post, L. B.	1,213 70	Yeomans, D. G.	2,872 72
Hamm, B.	538 16				

*Removal expenses.

†Northern allowances, applicable to the position rather than the individual, were also paid to these employees. The annual rate for single employees is \$900, and for married employees, \$1,500.

**The following allowances were also paid to this employee who is stationed in New York: rental allowance, annual rate, \$1,095; living allowance, annual rate, \$2,688; representation allowance, \$1,277.22.

†These items included amounts charged as follows: Department of Agriculture, Vote 1, \$865.15; Department of External Affairs, Statutory Vote for salaries and expenses of the International Joint Commission, \$80.15.

ENGINEERING AND WATER RESOURCES BRANCH

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, A. C. L.....	\$ 6,260 00		Marshall, I. M.....	5,900 00	
Allan, N. T.....	5,260 00		McFarlane, W. T.....	5,580 00	
Bishop, W. J.....	5,900 00		McLeod, J. D.....	5,580 00	
Bissett, J. R.....	5,840 00		Mitchell, J. H.....	5,920 00	603 04
Bullock, R. M.....	5,900 00		Nettleton, G. H.....	5,260 00	
Campbell, R. A.....	7,800 00		Noonan, W. F.....	5,640 00	600 99
Chisholm, K. G.....	6,040 00	\$ 908 16	Patterson, T. M.....	6,400 00	1,153 09
Clark, R. H.....	6,600 00		Perrie, W. W.....	6,900 00	1,504 66
Cooper, R. H.....	6,900 00		Peters, H. F.....	5,140 00	2,070 16
Crossley, W. E.....	5,320 00	2,270 35	Petursson, R. F.....	5,580 00	2,800 59
Fenton, T. C.....	5,640 00		Ramsden, H. T.....	5,580 00	
Ferguson, A. D.....	6,460 00		Rankin, G.	5,260 00	
Flatt, J. A.....	6,600 00	{ 1,462 22	Robinson, N. P.....	5,580 00	
		{ 1,226 95*	Rose, J. T.....	5,320 00	1,591 99*
Ford, K. R.....	5,260 00		Starr, G. B.....	5,140 00	3,570 13
Foures, G. H.....	6,220 00		Steele, R.	5,260 00	
Gauthier, J. P. R.....	6,040 00		Strome, I. R.....	7,200 00	
Gibb, K. B.....	5,240 00		Thain, K. B.....	5,460 00	1,554 16
Gifford, F. D.....	5,320 00	2,431 74	Wardle, J. M.....	10,000 00	1,633 34
Gunn, A. S.....	6,900 00	1,913 38	Warren, W. C.....	6,600 00	
Hargreaves, A. H.....	5,260 00	852 94	Weir, C. V. F.....	7,800 00	943 58
Hawkins, L. M. E.....	5,140 00	2,508 37	Wilkins, A. G.....	5,920 00	
Hayne, H. L.....	6,900 00	2,406 77	Wilson, T. T.....	6,900 00	787 59
Hoover, O. H.....	6,280 00		Wood, G. H.....	5,580 00	
Hunt, W. H.....	6,900 00	819 01	Woodman, H. J.....	6,180 00	1,168 29
Jennings, R. B.....	7,200 00	2,242 14	(including terminable allowance, \$260)		
Johnston, H. L.....	5,640 00	623 68	Woodroffe, H. A.....	5,140 00	1,046 55
Kosnar, V. G.....	5,260 00	563 28	Youngman, W.	6,900 00	1,902 64
Linton, J. G.....	5,320 00	3,207 05			
Low, R. A.....	7,320 00	1,089 93			

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Barnetson, R. D.....	\$ 724 46	Huberman, S.	1,011 63	Peters, J. E.....	914 47
Bates, H. C.....	1,717 15	Hughes, W. J.	629 40	Peterson, E. R.	1,613 17*
Blair, R. V.....	982 79	Koropatnick, A.	809 06	Rogers, J. D.	561 77
Brittain, G. N.....	977 76	Kotzer, G. A.....	1,011 98	Russell, B. E.	{ 641 72
Chapman, E. F.....	807 21	Lancaster, G. W.....	857 19		{ 728 23*
Churchill, L. R.....	901 81	Laughlin, J. E.....	648 33	Savage, J. E.....	2,012 31
Clarke, K. G.....	1,193 74	MacQuarrie, L. G. .	{ 768 48	Sigurdson, B.....	1,997 43
Collier, E. P.....	834 81		{ 903 57*	Simms, D. M.....	757 65
Fowler, E. D.....	507 84	May, R. D.	723 04	Simpson, H. M.....	1,057 53
Garland, C. J.....	2,211 11	McMillan, L. D.....	871 89	Storsater, O. J.....	991 99
Grey, D. G.....	1,969 88	Oltman, G.	893 43	Waselenchuk, W. G.	605 92
Gurney, E. A.....	1,225 94	Ozga, W. J.....	1,482 13	Wedlock, H. K.....	811 48
Hendler, M.	1,950 17	Perley, A. L.	508 97	Wilks, G. H.....	686 94
				Yeates, W. H.....	610 47

* Removal expenses.

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

J. D. Adams Limited, Paris, Ont., \$14,744.29; Allis-Chalmers Rumley Limited, Calgary, Alta., \$20,407; Arco-Drainage and Metal Products of Canada Ltd., Guelph, Ont., \$10,795.76; The J. H. Ashdown Hardware Co. Ltd., Winnipeg, \$35,874.80; Automotive Products Company Limited, Montreal, \$19,226.66; Beaver (Alberta) Lumber Limited, Calgary, Alta., \$18,383.35; Bond Construction Co. Ltd., Edmonton, \$94,096.28;

Boyles Bros. Drilling Co. Ltd., Vancouver, \$19,937; G. F. Bried, Jasper, Alta., \$27,031.24; The British American Oil Company Limited, Calgary, Alta., \$63,254.39; Brunner, Mond Canada Sales, Limited, Montreal, \$77,387.25; Burns & Co. Limited, Calgary, Alta., \$70,470.76.

Calgary Motor Products Ltd., Calgary, Alta., \$15,796.96; Calgary Power Ltd., Calgary, Alta., \$10,302.69; Canada Cement Company Limited, Calgary, Alta., \$15,729.95; Government of Canada—Department of National Defence, \$11,871.37; National Film Board, \$61,539.49; Northern Transportation Company (1947) Limited, \$15,075.16; Department of Public Printing and Stationery, \$505,397.29; Royal Canadian Mounted Police, \$31,535.64; The Canadian Fairbanks-Morse Company Limited, Montreal, \$16,360.35; Canadian National Railways, Montreal, \$24,262.13; Canadian Pacific Air Lines Limited, Montreal, \$32,375.34; Canadian Pacific Railway Co., Montreal, \$28,636.76; Canus Equipment Limited, Ottawa, \$29,153.25; Cockfield, Brown & Co. Ltd., Montreal, \$857,732.58; Crane Limited, Montreal, \$26,601.32; Paul Crawford and Sons, Red Deer, Alta., \$10,890.08.

Dawson, Wade & Co. Ltd., Vancouver, \$351,544.44; Dexter Construction Co. Limited, Fairville, N.B., \$163,080.21; Alec Martin Fraser, Eddie Joe Chiasson and Helier Malet Merry, Cheticamp, N.S., \$14,036.50; Fundy Construction Co. (Cape Breton) Ltd., Halifax, \$85,305.54; Gainers Limited, Calgary, Alta., \$10,085.09; General Construction Co. Ltd., Vancouver, \$150,586.57; General Construction Co. (Alberta) Ltd., Lethbridge, Alta., \$12,784.47; The General Tire & Rubber Co. of Canada Limited, Toronto, \$12,721.16; Hancock Lumber Limited, Edmonton, \$11,021.80; Hayward's Lumber Co. Limited, Edmonton, \$19,835.15; Hudson's Bay Company, Winnipeg, \$162,565.38; The Hughes-Owens Co. Limited, Ottawa, \$11,856.49; Husky Oil & Refining Ltd., Calgary, Alta., \$11,088.50; Imperial Oil Limited, Toronto, \$380,071.15; Industrial and Road Equipment Ltd., Calgary, Alta., \$30,114.13; Interior Contracting Co. Ltd., Penticton, B.C., \$43,859.91; International Harvester Company of Canada, Limited, Hamilton, Ont., \$25,439.25; The Island Construction Ltd., Charlottetown, \$72,865.38.

Eric Larsen Ltd., Kamloops, B.C., \$12,139.06; Lord & Burnham Co. Limited, St. Catharines, Ont., \$7,067.90; C. Mamczasz, Prince Albert, Sask., \$225,169.72; Marshall-Wells Limited, Calgary, Alta., \$25,762.01; McColl-Frontenac Oil Company Limited, Calgary, Alta., \$16,922.88; Wilfred Russel McNally, Halifax, \$10,719; Merlin Motors Ltd., Prince Albert, Sask., \$10,418.81; Province of Newfoundland, \$16,439.90; North Shore Construction Company Ltd., Montreal, \$16,784.60; Northern Electric Company Ltd., Montreal, \$21,531.16; P. A. Noullet, Jasper, Alta., \$60,513.73; S. H. Parsons Construction, Edmonton, \$33,222.42; Prefabricated Homes Co. (The Tower Company Ltd.), Montreal, \$62,065.68; Prince Albert Refineries Ltd., Prince Albert, Sask., \$66,433.82; Rockefeller Centre, Inc., New York, N.Y., U.S.A., \$19,728.43; Roman Catholic Episcopal Corporation of Hudson's Bay, Churchill, Man., \$57,311.38; Benjamin Rosenblat and Edward Rosenblat, Winnipeg, \$255,080.69.

Sicard, Inc., Montreal, \$10,450.54; Terminal Construction Co. Ltd., Montreal, \$12,694.52; Territories Air Service, Ltd., Edmonton, \$16,451.67; Trans-Canada Air Lines Ltd., Montreal, \$15,433.42; Union Tractor and Equipment Co. Ltd., Calgary, Alta., \$22,126.67; Victoria Machinery Depot Co. Limited, Victoria, \$46,553.01; Waterous Limited, Edmonton, \$10,211.31; Westeel Products Limited, Winnipeg, \$11,051.78; Western Construction & Lumber Co. Ltd., Edmonton, \$301,508.02; Western Grocers Limited, Calgary, Alta., \$24,270.58; Western Water Wells Limited, Calgary, Alta., \$17,962.88; Wilkinson & McClean Limited, Edmonton, \$13,056.09; Freeman Wilson Ltd., Calgary, Alta., \$20,323.17.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages.....	5,630,275 00	5,119,796 69	5,223,375 38
(2) Civilian Allowances	147,960 00	137,655 04	144,165 83
(4) Professional and Special Services.....	508,030 00	489,069 71	421,312 18
(5) Travelling and Removal Expenses.....	477,720 00	392,738 06	405,755 23
(6) Freight, Express and Cartage.....	116,140 00	76,890 47	96,617 16
(7) Postage	14,990 00	11,449 90	4,195 11
(8) Telephones, Telegrams and other Communication Services	36,255 00	35,824 79	36,637 47
(9) Printing of Departmental Reports and Other Publications	355,539 00	380,571 80	379,151 61
(10) Films, Displays, Broadcasting, etc.....	1,097,150 00	932,300 89	901,132 29
(11) Office Stationery, Supplies, Equipment and Furnishings	155,770 00	124,327 23	170,536 79
(12) Materials and Supplies.....	760,844 00	800,629 51	809,006 01
Buildings and Works including Land—			
(13) Acquisition and Construction.....	5,623,621 00	3,294,376 59	8,586,959 59
(14) Repairs and Upkeep.....	1,265,963 00	1,196,271 66	826,572 84
(15) Rentals	24,306 00	24,088 92	15,770 57
Equipment—			
(16) Acquisition and Construction.....	570,083 00	552,197 74	755,006 91
(17) Repairs and Upkeep.....	246,748 00	310,808 42	245,102 38
(18) Rentals	48,205 00	32,121 02	46,654 38
(19) Municipal and Public Utility Services.....	71,003 00	63,287 92	53,862 55
(20) Grants, Subsidies, etc., Not included Elsewhere.....	4,019,072 37	3,568,587 94	1,423,542 12
(21) Pensions, Superannuation and other Benefits.....	30,548 98	17,310 19	22,737 65
(22) All other Expenditures (other than Special Categories)	1,756,559 82	1,418,526 21	1,119,842 50
SPECIAL CATEGORIES			
(31) Trans-Canada Highway Contributions.....	12,804,028 45	12,791,641 30	7,204,884 19
Total	\$ 35,760,811 62	\$ 31,770,472 00	\$ 28,892,820 84

1951-52
PUBLIC ACCOUNTS

PART II
X

ROYAL CANADIAN MOUNTED POLICE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

ROYAL CANADIAN MOUNTED POLICE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page X-10. Open Accounts on page X-14 and Expenditures by Standard Objects on page X-17.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
X- 3	428	General Administration.....	356,361 00	339,803 14	293,443 89
		Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—			
X- 3	429 }	Operation and Maintenance.....	21,431,916 00	21,246,762 78	15,885,707 50
X- 5	623 }	Construction or Acquisition of Buildings, Works Land and New Equipment.....	4,061,199 00	2,263,007 03	1,272,236 85
	430 }	Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—			
	784 }				
X- 8	431	Operation and Maintenance.....	1,092,030 00	911,897 79	851,610 12
X- 8	432	Construction or Acquisition of New Equip- ment.....	28,700 00	23,950 42	29,389 49
		Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—			
X- 9	433 }	Operation and Maintenance.....	202,219 00	197,486 91	147,859 74
	785 }				
	624 }				
X- 9	434	Construction or Acquisition of New Equip- ment.....	21,000 00	15,771 69	25,830 88
X- 9	435	Grant to the Chief Constables' Association of Canada.....	500 00	500 00	500 00
PENSIONS AND OTHER BENEFITS					
X- 9	436 }	Pensions to families of members of the Mount- ed Police who have lost their lives while on duty, as detailed in the Estimates.....	6,863 00	6,859 13	6,269 13
	625 }				
X- 9	437	Pension to Basil Burke Currie.....	685 00	684 20	684 20
X- 9	438	Pension to Annie A. Greer.....	254 00	253 61	253 61
X-10	Stat.	Pensions under the Royal Canadian Mounted Police Act.....	1,363,825 16	1,363,825 16	1,255,732 80
X-10	626	Government's contribution to the Royal Cana- dian Mounted Police Pension Account.....	938,331 00	938,331 00	
X-10	Stat.	To compensate members of the Royal Cana- dian Mounted Police for injuries received in the performance of duty.....	31,580 68	31,580 68	28,100 71
<i>Expenditures: from Appropriations not required for 1951-52.....</i>					3,068 60
			<u>\$29,535,463 84</u>	<u>\$27,340,713 54</u>	<u>\$19,800,687 52</u>

Vote 428 General Administration

		Estimates	Allotments	Expenditures
	Salaries	(1) 77,862 00	77,862 00	75,565 39
A	Pay	(3) 256,462 00	254,962 00	250,757 08
	Allowances to Members of the Force	(3) 3,787 00	3,787 00	
	Travelling Expenses	(5) 5,000 00	5,000 00	1,916 72
	Coal, Coke, Wood and Fuel Oil	(12) 2,000 00	2,000 00	1,203 78
	Clothing	(12) 5,000 00	6,500 00	6,155 70
	Rentals of Buildings	(15) 5,550 00	5,550 00	3,781 44
	Electricity and Gas	(19) 700 00	700 00	423 03
		<u>\$ 356,361 00</u>	<u>\$ 356,361 00</u>	<u>\$ 339,803 14</u>

This vote was provided for salaries of civilians, and pay and allowances and expenses of officers and men of the Force in connection with Administration Services at Ottawa.

Civilian salaried employees who were receiving salaries at annual rates of \$5,000 or over as at March 31, 1952 were: J. A. Lynch, \$5,870; W. R. Wilson, \$5,980.

A Rates of pay are authorized by the Governor in Council under provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1952: 1 commissioner, 1 deputy commissioner, 4 superintendents, 2 inspectors, 7 staff-sergeants, 19 sergeants and 19 corporals.

The annual rates of pay for commissioned officers were as follows, up to and including November 30, 1951: Commissioner, \$15,000; Deputy Commissioner, \$10,000; Assistant Commissioner, \$7,500; Superintendent, Surgeon or Veterinary Surgeon, \$6,120-\$6,720, with annual increases of \$300; Inspector, Detective Inspector, Assistant Surgeon or Assistant Veterinary Surgeon, \$5,400-\$6,000, with annual increases of \$300; Sub-Inspector, \$5,220.

Commencing December 1, 1951, under authority of P.C. 4/6768, December 14, 1951, annual rates of pay for commissioned officers were as follows: Deputy Commissioner, \$10,800; Assistant Commissioner, \$8,160; Superintendent, \$6,720-\$7,320, with annual increases of \$300; Inspector, \$5,880-\$6,480, with annual increases of \$300; Sub-Inspector, \$5,640. The Commissioner's salary was established at \$15,000 per annum under P.C. 94/1470, March 23, 1951, and that of a Staff Surgeon Pathologist at \$7,980-\$8,380, by P.C. 74/2188, April 29, 1950, as amended by P.C. 93/1470, March 23, 1951.

The annual rates of pay for other ranks, up to and including November 30, 1951 were as follows: Sergeant-Major and Staff-Sergeant, \$3,900; Sergeant, \$3,600; Corporal, \$3,300; Constable, 1st Class, 1st year, \$2,520, 2nd year, \$2,640, 3rd year, \$2,760, 4th year, \$2,880, 5th year, \$3,000, 6th year (Discretionary) \$3,120; Constable, 2nd Class (21 years of age and over) (2 years in this rank) \$2,400; Constable 3rd Class (under 21 years of age) \$2,040.

Commencing December 1, 1951, under authority of P.C. 4/6768, December 14, 1951, annual rates of pay for other ranks were as follows: Sergeant-Major and Staff-Sergeant, \$4,260; Sergeant, \$3,960; Corporal, \$3,624; Constable, 1st Class, 1st year, \$2,772, 2nd year, \$2,904, 3rd year, \$3,036, 4th year, \$3,168, 5th year, \$3,300, 6th year (discretionary) \$3,432; Constable, 2nd Class (21 years of age and over) (2 years in this rank) on engagement, \$2,400, after completion of training, \$2,640; Constable 3rd Class (under 21 years of age) on engagement \$2,040, after completion of training, \$2,220.

The Commissioner is authorized to engage Special Constables and civilian employees. The monthly rates of pay for the former range from \$65 to \$418.33 and the per annum rates for the latter from \$1,020 to \$6,480.

Votes 429 and 623 Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries	(1) 1,148,949 00	1,377,563 00	1,370,394 99
A	Pay of Members of the Force	(3) 13,607,469 00	12,383,537 00	12,374,736 89
B	Allowances to Members of the Force	(3) 108,122 00	158,802 00	155,677 51
C	Professional and Special Services	(4) 35,564 00	35,564 00	33,016 91
D	Protection and Security—Corps of Commissioners	(4) 990,000 00	1,006,342 00	1,004,720 48
E	Medical Services	(4) 225,000 00	220,000 00	219,731 00
	Travelling and Removal Expenses	(5) 1,002,581 00	1,161,301 00	1,141,558 21
	Freight, Express and Cartage	(6) 114,000 00	105,000 00	102,195 83
	Postage	(7) 61,000 00	74,081 00	70,722 27
	Telephones, Telegrams and Other Communication Services	(8) 176,000 00	160,000 00	159,661 33

		Estimates	Allotments	Expenditures
	Printing of Departmental Reports and Other Publications	(9) 13,200 00	14,900 00	14,575 62
F	Advertising	(10) 30,700 00	67,700 00	62,104 17
	Office Stationery, Supplies and Equipment	(11) 229,626 00	309,026 00	299,126 11
	Materials and Supplies	(12) 235,953 00	302,753 00	271,973 74
G	Mess Ration Allowance	(12) 181,000 00	270,297 00	269,873 56
	Coal, Coke, Wood and Fuel Oil	(12) 236,500 00	255,500 00	241,271 31
	Clothing	(12) 1,018,693 00	1,286,193 00	1,270,680 56
	Fuel Costs for Mechanical Equipment	(12) 471,968 00	442,968 00	436,371 48
	Repairs and Upkeep of Buildings and Works ..	(14) 176,524 00	159,024 00	145,944 71
	Rentals of Land, Buildings and Works	(15) 331,795 00	405,795 00	404,099 58
	Repairs and Upkeep of Equipment	(17) 602,157 00	638,157 00	622,057 68
	Rentals of Equipment	(18) 7,902 00	7,902 00	7,821 93
H	Light, Heat, Power and Water	(19) 143,263 00	154,763 00	152,856 10
	Contributions, Grants, Subsidies, etc.	(20) 2,000 00	2,000 00	1,696 32
	Sundry Investigation Expenses	(22) 240,000 00	395,748 00	379,055 25
	Sundries	(22) 42,000 00	37,000 00	34,839 24
		<u>\$ 21,431,916 00</u>	<u>\$ 21,431,916 00</u>	<u>\$ 21,246,762 78</u>

Civilian salaried employees who were receiving salaries at annual rates of \$5,000 or over as at March 31, 1952 were: M. Black, \$5,020; R. G. Warnock, \$6,480.

- A Commissioned officers are appointed by the Governor in Council, and non-commissioned officers, constables and special constables, by the commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1952: 9 assistant commissioners, 21 superintendents, 55 inspectors, 21 sub-inspectors, 68 staff sergeants, 260 sergeants, 651 corporals, 2921 constables, 242 special constables. General rates of pay are given under Vote 428.

P.C. 90/100, January 11, 1950, authorized the appointment of former Deputy Commissioner F. J. Mead as the representative of the Government of Canada at a conference to be held by the Government of the Province of British Columbia to enquire into the Doukhobor situation in that Province, and that he be paid at the rate of \$40 per diem, plus travelling expenses while he is attending the said conference, providing his pension is discontinued during the period of his re-employment. P.C. 159/4633, September 26, 1950, amended the above authority to provide for payment to this official during any period he is acting as Federal Government Representative on any Committee which may be appointed as a result of the conference. He received \$14,640 as pay for the year ending March 31, 1952.

- B Expenditures included: (a) plain clothes allowance at the rate of 50 cents per diem; \$78,002.80; (b) telephone allowance at the rate of 10 cents per diem, \$11,335; (c) special northern subsistence allowance at the rate of \$1.50 per diem, \$34,528.65; (d) living allowance to members of the Royal Canadian Mounted Police and civilian employees engaged under the authority of the Royal Canadian Mounted Police Act stationed at foreign posts, \$29,120.70.

- C Expenditures were for analyst, court, legal and veterinary fees, and miscellaneous professional and special services. Legal fees included \$712.60 paid to Guy Favreau, Montreal, and \$571.15 paid to Rosario Genest, Montreal. The Department of National Defence, was paid \$10,721.19 for the services of drill instructors on loan to the Royal Canadian Mounted Police.

Tuition fees were paid to Universities on behalf of members of the Force as follows: University of New Brunswick: Cpl. M. J. Y. Dube, \$213; Ecole des Hautes Etudes Commerciales: Cst. J. E. F. Roy, \$202.50; Carleton College: Cst. R. A. Huber, \$50. Research Technician M. McClung, \$50, Cpl. D. E. McLaren, \$50, Cst. A. F. Wrenshall, \$100; University of Toronto: Cpl. F. J. Bigg, \$339, Cpl. J. E. Rutherford, \$339; University of Saskatchewan: Sgt. C. C. Bryson, \$175, Cpl. R. V. Currie, \$220, Cst. C. C. Head, \$157.50, Cst. A. E. Romenco, \$200, Cpl. A. M. Ross, \$220, Cst. E. W. Willes, \$200; University of Alberta: Cst. P. Bazowski, \$241.50, Cpl. G. W. Mortimer, \$241.50; University of British Columbia: Cpl. H. C. Russell, \$288; The Massachusetts Institute of Technology: S/Sgt. J. I. Mallow, \$100.

- D Expenditures represent payment for services of the Canadian Corps of Commissionaires and the British Columbia Corps of Commissionaires in connection with the protection of Federal Government buildings and property. P.C. 119/3633 of July 21, 1949, as amended by P.C. 86/5688 of October 26, 1951 authorized the Commissioner to enter into agreements for such services. The hourly rate is to be as recommended from time to time by the Director of Industrial Relations, Department of Labour, for the municipality or location in which Commissionaires' service is utilized, but not to exceed the maximum of \$1 per hour. In addition, payments may be made of 4 cents and 8 cents per hour for non-commissioned officers of the Corps holding the rank of Corporal and Sergeant, respectively, plus 8 cents per hour for administration costs payable in the amount of 6½ cents per hour to the local divisions of the Corps concerned and the balance of 1½ cents per hour to the National Headquarters of the Corps at Montreal and Vancouver.

- E T. B. 358315, February 3, 1949, authorized the Commissioner to arrange with the Department of Veterans Affairs to provide medical and dental facilities as authorized under the Police regulations; the cost of such facilities to be paid to that Department on a lump sum basis in an amount estimated to cover such cost. The payment for the current fiscal year amounted to \$219,038.08.
- F Expenditures included \$61,820.15 for newspaper and radio advertising in connection with a campaign for recruits.
- G The cost of rations for men in barracks where messes have been established is paid to the officers commanding the several divisions in the form of mess ration allowances at varying rates based on the number and cost of meals served.
- H Shares of a value of \$100 in the Bonaventure Electricity Co-operative, New Carlisle, Que., in connection with the supplying of electricity to the detachment at Carleton, Que., are held in the custody of the Minister of Finance.

Votes 430 and 784 Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Construction or Acquisition of Buildings, Works, Land and New Equipment

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction or Acquisition of Buildings, Works and Land	(13) 2,846,799 00		
<i>Newfoundland</i>			
Construction of Detachment Quarters		759,800 00	11,116 11
Purchase of 5 sites, advertising for tenders, and surveying.			
<i>Nova Scotia</i>			
Halifax—Purchase of Building for Barracks		55,000 00	55,000 00
Payment was made to C. P. Bethune, Helen Elizabeth Bethune, and Jean Bessonette.			
<i>New Brunswick</i>			
Fredericton—Paving driveway		5,000 00	5,000 00
Payment was made to the Diamond Construction Co.			
Saint John—Alteration and additions to Meteorological Building, Erection of Non-Commissioned Officers' dwelling, and 4-car garage		58,400 00	93 36
Advertising for tenders.			
<i>Ontario</i>			
Rockcliffe—*			
Paving driveways		17,265 00	15,688 88
Contract (through Department of Public Works):			
Dibblee Construction Co. Ltd., \$15,602.70; payment in full.			
Alterations to basement of barracks building		5,000 00	
Construction of combined Administration and Quartermaster Stores building		90,000 00	106 29
Advertising for tenders.			
Alterations to Crime Detection Laboratory		3,630 00	3,630 00
Addition to Hangar		70,000 00	11,077 81
Contract (through Department of Public Works):			
Douglas W. O'Connell, \$63,550; payments \$10,899.87.			
		185,895 00	30,502 98
Long Island—Projects under \$5,000		4,779 00	3,619 83
Cornwall—Boathouse		500 00	500 00
Toronto—Paving of parking lot		1,052 00	1,052 00
Hamilton—Purchase of Detachment Quarters		35,500 00	35,000 00
Payment was made to Hector A. Macfie and Margaret Macfie.			
Moose Factory—Purchase of site for detachment ...		1,500 00	1,500 00
Payment was made to the Hudson's Bay Company.			

	Estimates	Allotments	Expenditures
<i>Manitoba</i>			
Winnipeg—			
Purchase of officers' quarters		19,250 00	18,750 00
Payment was made to G. C. Cope and G. V. Cope.			
Addition to Garage		59,629 50	56,051 56
Contract (through Department of Public Works):			
Randver Sigurdson, \$51,500; payment in full.			
Alterations to barracks		14,600 00	11,307 94
Contract (through Department of Public Works):			
James Beaton & Sons, \$11,224; payment in full.			
Purchase of lots		5,460 00	5,460 00
Payment was made to the City of Winnipeg.			
Asphalting Driveway		1,669 55	1,667 06
		100,809 05	93,236 56
Carman—Purchase of property		9,400 00	9,400 00
Payment was made to Joseph Margulius.			
Ste. Rose du Lac—Purchase of detachment site		450 00	450 00
Churchill—Garage for motor transport		670 95	670 95
The Pas—Construction of Double Garage		4,573 00	4,488 00
Norway House—			
Purchase of property and buildings		5,200 00	5,044 60
Donald Bradburn was paid \$5,000.			
Construction of Guardroom		5,816 00	4,264 81
Projects under \$5,000		880 53	861 44
		11,896 53	10,170 85
<i>Saskatchewan</i>			
Regina—			
Reconstruction of Rifle Range		7,000 00	5,617 78
Acquisition and installation of Light Standards ...		1,385 00	
Extension to sewers		20,000 00	275 00
Fire Hall		15,460 00	65 07
Advertising for tenders.			
Replacement for "C" Block		22,473 00	48 24
Advertising for tenders.			
Emergency Barracks accommodation (General purpose huts)		48,000 00	21,615 79
Bird Construction Co. was paid \$18,760 for concrete foundation, sewer and water lines, supply and installation of plumbing equipment.			
Building for Crime Detection Laboratory		250,000 00	196,091 50
Expenditures on this project to date were \$226,973.50.			
Contract (1950-51) through Department of Public Works: Smith Bros. & Wilson Ltd., \$266,982; payments \$191,308.78; to date, \$221,353.76.			
Architects' fees: Stock, Ramsay & Associates, \$4,782.72.			
Booster system for water at barracks		12,000 00	
Converting coal burning equipment to oil in Central Heating Plant		32,246 00	26,194 29
Expenditures on this project to date were \$28,101.29.			
Contract (through Department of Public Works): Waterman-Waterbury Mfg. Co. Ltd., \$23,437; payment in full.			
Replacement of roof on Central Heating Plant ...		12,481 00	11,981 00
Payment was made to Bird Construction Co.			
Underground piping and concrete tunnels, Central Heating Plant		122,000 00	94,693 52
Expenditures on this project to date were \$198,099.22.			
Contract (1950-51) through Department of Public Works: Poole Construction Co. Ltd., \$150,468; payments, \$92,491.56; to date, \$138,964.18.			
Repairs to Chapel		22,500 00	22,455 00
Expenditures on this project to date were \$24,635.			

	Estimates	Allotments	Expenditures
<i>Saskatchewan—Concluded</i>			
Contract (1950-51): Bird Construction Co., \$24,460; payments including final payment, \$22,280.			
Asphalting Roadway		10,500 00	10,470 00
Expenditures on this project to date were \$10,517.60.			
Contract (through Department of Public Works):			
Dorosz Bros., \$10,470; payment in full.			
Well for Water Reserve		5,000 00	4,004 50
Expenditures on this project to date were \$12,147.68.			
Contract (1950-51) through Department of Public Works: R. E. Creelman & Sons, \$12,100; payments, including final payment, \$4,004.50.			
Construction of Riding School and Stable		125,226 00	1,000 00
Architect's fees: W. C. Sylvester, \$1,000.			
Projects under \$5,000		7,116 00	7,114 75
		713,387 00	401,626 44
<i>La Ronge—</i>			
Construction of living quarters and office		27,524 00	24,836 60
Contract: Wm. Dier, \$26,874; payments, \$24,836.60.			
Drilling of Well		1,287 00	1,287 00
		28,811 00	26,123 60
<i>Cumberland House—Purchase of land and building for Detachment Quarters</i>			
Payment was made to the Province of Saskatchewan.		2,000 00	2,000 00
<i>Esterhazy—Purchase of property</i>			
		21 00	20 97
<i>Waskesiu—Addition to Detachment Quarters</i>			
		3,200 00	3,200 00
<i>Alberta</i>			
<i>Grande Prairie—Construction of double garage</i>			
		3,200 00	
<i>British Columbia</i>			
<i>Vancouver—</i>			
Alteration to Fairmont Barracks		25,990 00	111 22
Advertising for tenders.			
Purchase of property for Sub-Division Barracks ...		48,486 00	48,485 63
Payment to Mrs. E. M. Tait, \$47,500.			
		74,476 00	48,596 85
<i>Salmo—Purchase of land</i>			
		900 00	800 00
<i>Northwest Territories</i>			
<i>Pond Inlet—Addition to living quarters</i>			
		5,000 00	3,111 40
<i>Yellowknife—Purchase of quarters for non-commissioned officer</i>			
		25,000 00	16,161 00
Payment to Mrs. Marie J. A. Frame, \$16,000.			
<i>Aklavik—New dog corrals</i>			
		73 00	
<i>Arctic Red River—Construction of power line</i>			
		160 00	
<i>Good Hope—New dog corrals</i>			
		394 47	
<i>Tuktoyaktuk—Addition to detachment quarters</i>			
		5,000 00	3,546 45
<i>Yukon Territory</i>			
<i>Whitehorse—</i>			
Construction of quarters for married personnel ...		113,771 00	
Alterations to detachment building		6,120 00	2,706 71
Converting buildings into garage		5,800 00	5,759 00
The two projects above were carried out by No. 17 Works Company, Royal Canadian Engineers.			
		125,691 00	8,465 71
<i>General</i>			
<i>A Detachment buildings and Accommodation for Married Non-Commissioned officers throughout the Force</i>			
		364,310 00	133,446 83
Total Acquisition or Construction of buildings, etc.	2,846,799 00	2,586,649 00	908,899 89
<i>B Acquisition or Construction of New Equipment</i>			
(16)	1,214,400 00	1,474,550 00	1,354,107 14
	\$4,061,199 00	\$4,061,199 00	\$2,263,007 03

A Contracts of \$5,000 or over, awarded through the Department of Public Works, were as follows:

Place	Contractor	Amount of Contract	Payments
Dartmouth, N.S.	Foundation Maritime Ltd.	\$ 41,964 11	\$ 41,964 11
Fort Erie, Ont.	S. Elmer Zimmerman	27,310 00	25,152 84
Emerson, Man.	Ducharme & Hamilton	33,777 00	16,284 06
Carlyle, Sask.	Hilsden Smith & Co.	38,526 00	21,674 80
Glaslyn, Sask.	Olaf Tidfors	32,350 00	23,258 12

Other payments made through the Department of Public Works were for advertising for tenders, \$1,070.61; sundry accounts, \$4,042.29.

B Expenditures include the purchase of 374 cars, 10 trucks, 2 motorcycles, 2 snowmobiles, 1 tractor, 1 track car and 2 bicycles at a net cost of \$623,127.64.

Also included are the second and third (final) instalments to the provinces of Newfoundland and British Columbia in payment for arms, equipment, furnishings and supplies taken over by the Government of Canada from the Newfoundland Rangers and the British Columbia Provincial Police when the provincial policing of these provinces was assumed by the Royal Canadian Mounted Police under agreements approved by P.C. 1/4175 and P.C. 2/4175, August 26, 1950. Payments were made to: Newfoundland, \$7,645, and British Columbia, \$374,005.07.

Vote 431 Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Operation and Maintenance

		Estimates	Allotments	Expenditures
A	Pay	(3) 673,137 00	672,137 00	609,745 19
	Allowances to Members of the Force	(3)	1,000 00	235 60
	Travelling Expenses	(5) 5,000 00	5,000 00	4,091 99
	Freight, Express and Cartage	(6) 4,300 00	4,300 00	404 73
	Office Stationery, Supplies and Equipment	(11) 2,085 00	2,085 00	1,858 50
B	Materials and Supplies	(12) 89,846 00	65,846 00	43,960 83
	Ships' Stores	(12) 55,400 00	55,400 00	35,293 41
	Fuel for Ships	(12) 86,613 00	86,613 00	65,887 32
	Clothing	(12) 21,811 00	22,811 00	22,086 68
	Repairs and Upkeep of Buildings	(14) 7,624 00	7,624 00	6,027 05
	Rentals of Land, Buildings and Works	(15) 1,702 00	1,702 00	851 00
	Repairs and Upkeep of Equipment	(17) 123,726 00	146,726 00	112,615 10
	Rentals of Equipment	(18) 1,800 00	1,800 00	1,800 00
	Electricity and Water	(19) 8,100 00	8,100 00	5,031 34
	Sundries	(22) 10,886 00	10,886 00	2,009 05
		<u>\$1,092,030 00</u>	<u>\$1,092,030 00</u>	<u>\$ 911,897 79</u>

A The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1952: 1 superintendent, 5 inspectors, 9 staff sergeants, 11 sergeants, 23 corporals, 43 constables, 101 special constables. General rates of pay are given under Vote 428.

B Expenditures were for provisions, mess ration allowances and cooking fuel.

Vote 432 Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—

Construction or Acquisition of New Equipment	28,700 00
Expenditures	(16) \$ 23,950 42

Expenditures were for the acquisition of 3 sets of radar equipment and 1 depth recorder.

Votes 433, 785 and 624 Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Pay	(3)	92,246 00	87,246 00	86,361 49
Fuel for Aircraft	(12)	49,550 00	47,850 00	47,242 16
Rentals of Land, Buildings and Works	(15)	9,100 00	8,100 00	6,980 18
Repairs and Upkeep of Equipment	(17)	51,323 00	59,023 00	56,903 08
		<u>\$ 202,219 00</u>	<u>\$ 202,219 00</u>	<u>\$ 197,486 91</u>

A The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1952: 1 inspector, 2 staff sergeants, 6 sergeants, 4 corporals, 10 special constables. General rates of pay are given under Vote 428.

Vote 434 Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Construction or Acquisition of New Equipment.....

21,000 00

Expenditures..... (16) \$ 15,771 69

Expenditures were for tools, non-portable equipment required at Bases, and spare aeroplane parts.

Vote 435 Grant to the Chief Constables' Association of Canada.....

500 00

Expenditures..... (20) \$ 500 00

PENSIONS AND OTHER BENEFITS

Votes 436 and 625 Pensions to families of members of the Mounted Police who have lost their lives while on duty, as detailed in the Estimates

	<u>Estimates</u>	<u>Expenditures</u>
Mrs. Mary Emma Bossange	639 00	638 75
Mrs. Margaret Cox	594 00	593 13
Mrs. Victoria Desjardins	411 00	411 00
Mrs. Georgina Harrison	677 00	676 50
Mrs. Letitia Kennedy	424 00	423 50
Mrs. Nora Jean Massan	483 00	482 50
Mrs. Margaret Nicholson	730 00	730 00
Mrs. Catherine Mildred Ralls	676 00	675 25
Mrs. Doris Freda Sampson	816 00	816 00
Mrs. Madelaine Mary Shoebotham	810 00	810 00
Mrs. Eunice Wainwright	603 00	602 50
	<u>(21) \$ 6,863 00</u>	<u>\$ 6,859 13</u>

In these cases, the families are not eligible for pensions under the statutory authority.

Vote 437 Pension to Basil Burke Currie.....

685 00

Expenditures..... (21) \$ 684 20

Vote 438 Pension to Annie A. Greer.....

254 00

Expenditures..... (21) \$ 253 61

Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S., as amended (21) \$1,363,825 16

This comprises payment under Parts II and III of the above authority of: statutory pensions to officers, non-commissioned officers and constables of the Force; pensions to widows and compassionate grants to children of deceased officers; pensions to widows and compassionate grants to children of officers, non-commissioned officers and constables who have lost their lives on duty.

Vote 626	Government's contribution to the Royal Canadian Mounted Police	
Pension Account		938,331 00
	Expenditures	(21) \$ 938,331 00

This vote was provided for the Government's contribution for the period March 1, 1949 to March 31, 1951 in respect of Part V of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, and comprises: (a) \$248,353 representing one and two-thirds of the current contributions of contributors under Part V, and (b) \$689,978 representing one third of the amount of \$2,069,932.98 paid by the Province of British Columbia and credited to the Royal Canadian Mounted Police Pension Account in respect of former members of the British Columbia Provincial Police taken over by the Royal Canadian Mounted Police.

To compensate members of the Royal Canadian Mounted Police for injuries	
received in the performance of duty, c. 160, R.S., as amended	(21) \$ 31,580 68

Compensation is approved by individual Orders in Council on the recommendation of the Canadian Pension Commission.

Payments of Damage Claims

Sundry claims, each under \$1,000 (63)	\$ 4,914 80
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REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Privileges, Licences and Permits	478,768 57	168,404 17
B Proceeds from Sales	346,606 84	115,386 75
C Services and Service Fees	2,782,491 15	2,374,364 39
D Refunds of Previous Years' Expenditure	88,794 24	53,470 32
E Miscellaneous	200,233 32	242,191 16
Total Ordinary	<u>\$3,896,894 12</u>	<u>\$2,953,816 79</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Rentals, \$2,711.34; deductions from pay of members of the Force occupying government-owned or rented quarters, \$476,057.23	478,768 57
B Proceeds from Sales: Deductions from pay of members of the Force for meals and rations, \$345,311.45; sundries, \$1,295.39	346,606 84
C Services and Service Fees:	

Repayment for police services:

(Amounts represent payment for twelve-month period to date shown unless otherwise stated)

Repayment for police services—Continued

Provinces:

Newfoundland—January 31, 1952	196,000 00
Nova Scotia—November 30, 1951	231,000 00
Prince Edward Island—May 31, 1952	51,800 00
New Brunswick—March 31, 1952	161,000 00
Manitoba—March 31, 1952	245,000 00
Saskatchewan—March 31, 1952	275,000 00
Alberta—March 31, 1952	407,400 00
British Columbia—February 14, 1952	546,115 08
Extras	1,258 08

Municipalities:

Prince Edward Island	
Souris—March 31, 1952	1,400 00

New Brunswick

Campbellton—March 31, 1952	9,800 00
Chatham—May 31, 1952	5,600 00
Dalhousie—March 31, 1952	4,200 00
Newcastle—March 31, 1952	5,600 00
St. Andrews—May 31, 1952	1,400 00
St. Stephen—March 31, 1952	5,600 00
Shediac—July 14, 1952	2,100 00
Sussex—June 30, 1952	4,200 00

Manitoba

Beausejour—November 30, 1951	1,200 00
Carberry—October 31, 1951	1,390 00
Carman—February 29, 1952	2,800 00
Charleswood—November 30, 1951	3,450 00
Dauphin—December 31, 1951	5,000 00
Flin Flon—March 31, 1952	12,400 00
Gimli—October 31, 1951	1,200 00
Killarney—January 31, 1952	1,320 00
Manitou—April 30, 1952	1,250 00
Melita—May 31, 1952	1,400 00
Minnedosa—January 31, 1953	2,931 40
Portage la Prairie—January 31, 1952	8,400 00
Russell—April 30, 1952	1,400 00
Selkirk—December 31, 1951	4,627 12
Swan River—November 30, 1951	1,400 00
Tuxedo—October 31, 1951	4,800 00
Virden—March 31, 1952	2,800 00
Winnipeg Beach—September 30, 1951	3,225 00

Saskatchewan

Assiniboia—11 months to May 31, 1952	1,283 33
Biggar—March 31, 1952	2,800 00
Canora—March 31, 1952	2,800 00
Delisle—April 30, 1952	1,467 50
Eston—June 30, 1952	1,200 00
Foam Lake—March 31, 1952	1,400 00
Gravelbourg—March 31, 1952	1,400 00
Hudson Bay—June 30, 1952	1,200 00
Humboldt—March 31, 1952	4,200 00
Indian Head—March 31, 1952	1,000 00
Kamsack—June 30, 1952	4,362 50
Kindersley—May 31, 1952	2,400 00
Lloydminster—June 30, 1952	5,600 00
Maple Creek—March 31, 1952	1,400 00
Extras—November 1, 1951 to March 31, 1952	583 33
Meadow Lake—April 30, 1952	2,850 00
Melfort—March 31, 1952	4,200 00
Melville—13 months to July 31, 1952	6,391 67
Moosomin—June 30, 1952	1,200 00

Repayment for police services—*Continued*Saskatchewan—*Concluded*

North Battleford—April 30, 1952	8,900 00
Radville—March 31, 1952	1,400 00
Rosetown—March 31, 1952	2,800 00
Shaunavon—March 31, 1952	2,800 00
Tisdale—March 31, 1952	2,800 00
Watrous—March 31, 1952	2,800 00
Weyburn—March 31, 1952	8,400 00
Wilkie—March 31, 1952	1,400 00
Yorkton—March 31, 1952	9,300 00

Alberta

Brooks—February 29, 1952	2,800 00
Camrose—March 31, 1952	8,458 90
Claresholm—9 months to March 31, 1952	2,100 00
Drumheller—June 30, 1952	7,900 00
Gleichen—May 31, 1952	700 00
Grande Prairie—June 30, 1952	4,200 00
High River—August 31, 1952	4,200 00
Innisfail—April 30, 1952	1,472 00
Macleod—March 31, 1952	2,800 00
Nanton—May 31, 1952	1,400 00
Okotoks—June 30, 1952	1,472 00
Olds—June 30, 1952	2,800 00
Peace River—June 30, 1952	1,400 00
Red Deer—March 31, 1952	9,446 16
Extras—February 2, 1952 to March 31, 1952	225 68
St. Albert—April 30, 1952	1,400 00
St. Paul—March 31, 1952	1,485 50
Extras—June 1, 1951 to March 31, 1952	1,166 67
Stettler—June 30, 1952	2,986 03
Three Hills—June 30, 1952	1,400 00
Vegreville—April 30, 1952	2,933 92
Vermilion—April 30, 1952	2,890 00
Wetaskiwin—March 31, 1952	4,765 20
Extras—June 1, 1951 to March 31, 1952	1,166 67

British Columbia

Alberni—December 31, 1951	3,340 00
Extras—September 12, 1951, to December 31, 1951	425 75
Armstrong—9 months to December 31, 1951	1,293 00
Burnaby—December 31, 1951	63,829 45
Chilliwack—9 months to December 31, 1951	6,600 00
Chilliwack (Township of)—9 months to December 31, 1951	4,906 00
Coquitlam—December 31, 1951	7,384 00
Courtenay—9 months to December 31, 1951	3,132 37
Cranbrook—9 months to December 31, 1951	4,200 00
Extras—November 7, 1951 to December 31, 1951	210 96
Duncan—9 months to December 31, 1951	3,780 00
Enderby—9 months to December 31, 1951	1,365 00
Fernie—9 months to December 31, 1951	3,258 00
Grand Forks—December 31, 1951	3,340 00
Greenwood—6 months to December 31, 1951	350 00
Kamloops—December 31, 1951	14,080 00
Kaslo—6 months to December 31, 1951	350 00
Kelowna—9 months to December 31, 1951	9,750 00
Kent—9 months to December 31, 1951	1,905 00
Kimberley—9 months to December 31, 1951	4,200 00
Extras—November 21, 1951 to December 31, 1951	161 10
Ladysmith—December 31, 1951	3,844 00
Langley—9 months to December 31, 1951	7,013 38
Maple Ridge—9 months to December 31, 1951	6,046 67
Matsqui—9 months to December 31, 1951	3,270 00
Merritt—9 months to December 31, 1951	1,951 71
Nanaimo—9 months to December 31, 1951	12,435 00

Repayment for police services—*Concluded*British Columbia—*Concluded*

North Cowichan—9 months to December 31, 1951	4,950 00
North Vancouver City—9 months to December 31, 1951	16,578 00
North Vancouver District—December 31, 1951	14,392 00
Peachland—6 months to December 31, 1951	350 00
Penticton—9 months to December 31, 1951	10,650 00
Pitt Meadows—9 months to December 31, 1951	1,536 00
Port Alberni—9 months to December 31, 1951	9,060 00
Port Coquitlam—9 months to December 31, 1951	2,535 27
Prince George—December 31, 1951	14,146 67
Prince Rupert—December 31, 1951	19,292 05
Revelstoke—December 31, 1951	4,238 46
Richmond—9 months to December 31, 1951	16,115 00
Rossland—9 months to December 31, 1951	2,532 00
Salmon Arm City—9 months to December 31, 1951	1,365 00
Salmon Arm District—December 31, 1951	1,850 00
Spallumcheen—9 months to December 31, 1951	1,455 00
Sumas—9 months to December 31, 1951	1,698 00
Summerland—December 31, 1951	1,586 65
Trail—9 months to December 31, 1951	12,326 10
Vernon—9 months to December 31, 1951	10,370 00
	<u>2,694,821 33</u>

As authorized by individual Orders in Council, agreements were entered into with several provinces whereby the Royal Canadian Mounted Police undertook the policing of these provinces. P.C. 286 of February 9, 1939, authorized the Commissioner under the authority of the Minister to enter into agreements with municipalities for the policing thereof. The provinces and municipalities concerned are detailed above, with payments made by them during 1951-52 for such services.

Repayment by the Department of Agriculture for services during 1951-52 in connection with race track supervision	19,217 07
Repayment by the Department of Justice for personnel on loan to the Remission Service	13,496 04
Repayment by the Bank of Canada for protection of various Agencies	54,808 00
Sundries	148 71

2,782,491 15

D Refunds of Previous Years' Expenditure:

Return of empty oil and gas containers	16,817 00
Refund of Provincial Gasoline Tax	19,214 77
Repayment by Provinces for various investigations	12,949 98
Repayment for services rendered other Departments in the previous fiscal year	25,196 92
Sundries	14,615 57

88,794 24

E Miscellaneous:

Officers' Pension Fund:

Abatements from Pay	33,013 96
Abatements from Pension	2,741 62
Contributions transferred from Royal Canadian Mounted Police Provincial Pension Fund	4,903 55
Purchases of Discharge	19,399 50
Fines and Forfeitures:	
Foreign Exchange Control Board Regulations	139,605 92
Criminal Code of Canada	60 00
Seized Money	121 50
Sundries	387 27

200,233 32

The amount of \$4,903.55 represents the transfer from the Royal Canadian Mounted Police Provincial Pension Fund (see page X-14) of certain pension contributions of members of the Force who were former members of Provincial Police Services and have retired from the Force on pension.

Total Ordinary

\$3,896,894 12

Certified correct.

L. H. NICHOLSON,

Commissioner, Royal Canadian Mounted Police.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
A Outstanding Imprest Account Cheques— Royal Canadian Mounted Police	53 58		9 43	63 01
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
B Royal Canadian Mounted Police Benefit Fund Account	99,120 11	101,379 78	130,212 55	127,952 88
C Contractors' Securities—Cash—Royal Canadian Mounted Police	3,099 70	2,466 55	1,670 37	2,303 52
	102,219 81	103,846 33	131,882 92	130,256 40
Insurance, Pension and Guaranty Accounts				
<i>Pension and Retirement Funds—</i>				
D Royal Canadian Mounted Police Dependents' Pension Fund	1,252,599 99	42,889 94	364,637 75	1,574,347 80
E Royal Canadian Mounted Police Pension Account	2,216,964 68	100,621 10	1,317,161 32	3,433,504 90
	3,469,564 67	143,511 04	1,681,799 07	5,007,852 70
Deferred Credits				
F Royal Canadian Mounted Police Provincial Pension Fund	26,130 92	4,903 55	1,105 04	22,332 41
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
G Unclaimed Cheques Suspense—Royal Canadian Mounted Police	299 18		5 00	304 18
H Royal Canadian Mounted Police Suspense ..	50 00	632,122 38	632,647 38	575 00
	349 18	632,122 38	632,652 38	879 18
	\$3,598,318 16	\$ 884,383 30	\$2,447,448 84	\$5,161,383 70

A At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.

B This account was authorized under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended. All moneys received by personnel of the Force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the Fund, and benefits are payable therefrom as directed by P.C. 7/1948 of August 1, 1936, and amendments thereto. The closing balance includes an amount of \$54,500 which represents bonds held in the custody of the Minister of Finance, but does not include British Government Savings Bonds in the amount of £1,620.5.8, held in the name of the Commissioner, Royal Canadian Mounted Police by the Bank of Montreal, London, England.

C Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded

annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1951-52 in respect of this Department.

D This fund was established under the provisions of Part IV of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, whereby a widows' and dependents' pension fund is maintained by 5 per cent contributions thereto from the pay of members of the Force other than commissioned officers. Credits consist of contributions, \$310,484.96; interest for the year ended March 31, 1952, credited hereto by the Department of Finance, \$54,002.13, and interest collected from contributors in respect of delayed payments, \$150.66. Debits are withdrawals of contributions, \$37,633.54, and pensions to dependents, \$5,256.40.

E This account is maintained for transactions in respect of pensions under Part V of an Act to amend the Royal Canadian Mounted Police Act, c. 28, 1947-48. Under this amendment, a new contributory scheme of pensions for members of the Force was established and came into force by proclamation on March 1, 1949.

Credits consist of pay-list deductions, \$266,690.66; pension deductions, \$148; payment by the Province of British Columbia on account of former members of the British Columbia Provincial Police taken over by the Royal Canadian Mounted Police, \$7,294.94; cash payments received from members to pay for service prior to becoming contributors under Part V, and transfers from the Retirement Fund (Department of Finance) in respect of special constables designated as members of the Force for the purposes of Part V of the Royal Canadian Mounted Police Act, as amended, \$14,145.20; interest credited hereto during the fiscal year by the Department of Finance, \$90,551.52; and Government's contribution, \$938,331. Debits are, withdrawal allowances, \$46,989.09; pensions payable, \$6,033.86; gratuities, \$237.51; refunds of contribution, \$2,997.30; and refund to the Province of British Columbia, \$44,363.34.

F The Royal Canadian Mounted Police Act, c. 160, R. S., as amended, directs that service of officers and constables of former provincial police forces taken over by the Royal Canadian Mounted Police may count for pension purposes, subject to payment therefor. Payment for this prior service was in some instances made by the provinces concerned, and in others by the personnel, and the amounts were credited to this account. As pensions to these men are a direct charge to the Consolidated Revenue Fund, the amount to the credit of each man is transferred to Revenue when he is pensioned. Withdrawals also represent payments to time-expired personnel not eligible for pension.

G All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

H Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	17,518 32	6,826 66
Previous Years—Collectible	4,623 65	7,155 76
—Uncollectible	11,307 72	10,544 58
	\$ 33,449 69	\$ 24,527 00

A list of items in excess of \$1,000 in Previous Years—Uncollectible was given on page W-11, in Public Accounts 1948.

Per Annum Rates of Pay of all Commissioned Officers on Strength at March 31, 1952

NOTE.—The names and annual salary rates of civilian employees who were receiving annual salaries at rates of \$5,000 or over as at March 31, 1952, or who received travelling expenses of \$500 or over, are shown under the relevant votes.

	Rates of Pay per annum		Rates of Pay per annum		Rates of Pay per annum
Nicholson, L. H., Commissioner ...	\$ 15,000 00	Batty, E. S. W.	5,640 00	Brakefield-Moore, E.	6,720 00
Gray, C. K., Deputy Commissioner ...	10,800 00	Bayfield, C. H.	5,880 00	Brunet, J.	8,160 00
Allard, J. T. E.	5,640 00	Belcher, A. T.	8,160 00	Bullard, S.	8,160 00
Anthony, M. F. E. ..	8,160 00	Belec, R. J.	6,480 00	Butler, W. J.	5,640 00
Archer, G. J.	7,020 00	Bella, J. M.	6,720 00	Cassivi, A. H.	6,480 00
Aschah, A. R.	6,480 00	Bingham, L.	6,720 00	Chisholm, W. V. C. .	5,880 00
Ashley, G. H.	5,640 00	Bird, J. D.	8,160 00	Churchill, N. W.	6,480 00
Atherton, J. J.	5,640 00	Bloxham, H. E.	5,640 00	Churchman, J. A. ...	6,480 00
		Bordeleau, J. R. W. .	6,480 00	Clarke, G. H.	6,180 00
		Brady, J. W. M.	6,720 00	Cooper, H. S.	6,480 00

	Rates of Pay per annum		Rates of Pay per annum		Rates of Pay per annum
Courtois, N.	7,320 00	Langton, H. G.	6,480 00	Nevin, W. H. G.	6,480 00
Cox, P. B.	6,480 00	Lapointe, L. M.	6,480 00	Parsons, A. W.	6,720 00
Cruikshank, J. S. ..	6,480 00	Lariviere, O.	7,320 00	Parsons, J. T.	5,640 00
Curleigh, G. J. M. ..	8,160 00	Larsen, H. A.	6,480 00	Peacock, J. A.	6,720 00
Defayette, L. E. R. ..	5,640 00	Lashmar, A. T.	5,640 00	Perlson, E. H.	7,320 00
Denton, L. A.	5,880 00	Lecloux, C.	6,180 00	Porter, E.	6,480 00
Dick, W.	6,480 00	Lee, J. D.	5,880 00	Poudrette, J. H. T. ..	6,720 00
Engel, G. R.	5,880 00	Lemieux, J. R.	7,020 00	Prime, G. H.	6,180 00
Fitzsimmons, W. J. ..	6,480 00	Leopold, J.	6,720 00	Raybone, S. E.	5,640 00
Forbes, H. C.	6,480 00	Lindsay, M. F. A. ..	6,720 00	Reader, J. A.	6,480 00
Forrest, D. O.	7,020 00	Lockwood, K. M.	6,480 00	Regan, F. A.	6,720 00
Fraser, J. P.	7,320 00	Lydall, E. J.	6,180 00	Rivett-Carnae, C. E. ..	8,160 00
Fraser, W. G.	6,180 00	MacDonnell, C. B. ..	6,480 00	Roberts, G. C.	6,480 00
Glendinning, I. S. ..	5,880 00	MacNeil, R. A. S. ...	6,480 00	Roy, J. R.	5,640 00
Goldsmith, C. W. J. ..	5,880 00	Martin, E. L.	6,180 00	Shakespeare, K.	6,480 00
Goodman, A.	7,320 00	Mason-Rooke, A.	5,640 00	Spalding, F. S.	6,480 00
Grayson, L. S.	6,180 00	Matheson, H. P.	7,020 00	Spanton, H. J.	6,480 00
Guernsey, T. M.	6,180 00	Maxted, H. A.	6,480 00	Speers, C. W.	5,640 00
Hall, K. W. N.	6,480 00	McClellan, G. B.	7,320 00	Steinhauer, J. R.	6,180 00
Hanson, R. P. B.	6,480 00	McClinton, J. H.	6,180 00	Stevenson, E. H.	6,180 00
Harris, J. B.	6,480 00	McCombe, D. J.	6,180 00	Stevenson, J. A.	6,480 00
Harvey, C. H.	5,880 00	McGibbon, D. L.	8,160 00	Story, J. C.	6,720 00
Harvison, C. W.	7,320 00	McKinnon, D. A.	7,020 00	Taylor, W. M.	5,880 00
Henry, J. A.	5,640 00	McNeil, A. S.	5,640 00	Thivierge, J. A. A. ...	6,180 00
Herman, R. J.	6,480 00	Mertens, P. M. J. ...	5,640 00	Thrasher, J. F.	7,320 00
Howe, J.	8,160 00	Miller, G. H.	5,640 00	Usborne, P.	5,880 00
Jones, M. W.	5,640 00	Milligan, W.	5,640 00	Watson, L. J. C.	6,480 00
Karrow, R. F.	6,480 00	Moses, D. D.	5,640 00	Williams, W. H.	7,020 00
Kelly, W. H.	6,480 00	Mudge, G. W.	5,640 00	Wonnacott, R. W.	6,480 00
Kirk, C. N. K.	7,020 00	Mudiman, T. E.	5,880 00	Woods-Johnson, F. B. ..	6,180 00
Laberge, M. T.	5,880 00	Nelson, R. S.	5,880 00	Young, J. A.	6,180 00

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received is also included in the following list.

Alberta Government Telephones, \$18,792.72; Bell Telephone Company of Canada, \$18,222.72; M. Bender, Fort Smith, N.W.T., \$10,725.32; C. P. Bethune, Jean Bessonne, and Helen Elizabeth Bethune, Halifax, \$55,000; Bird Construction Co., Ltd., Regina, \$56,228; British American Oil Co., Ltd., \$16,445.73; Province of British Columbia, \$374,005.07; British Columbia Corps of Commissioners, \$21,236.70; British Columbia Telephone Co., \$29,319.99; W. A. Brophey Co., Ltd., Toronto, \$16,567.48; Government of Canada—Department of Citizenship and Immigration, \$67,483.20, Department of National Defence, \$298,669.15, Northern Transportation Company (1947) Ltd., Edmonton, \$14,481.90, Post Office Department, \$70,277.05, Department of Public Printing and Stationery, \$325,814.32, Department of Veterans Affairs, \$219,354.40; Canada Packers Ltd., \$13,619.64; Canadian Corps of Commissioners, \$983,483.78; Canadian General Electric Co., Ltd., \$23,002.42; Canadian Industries, Ltd., \$28,506.16; Canadian Kodak Sales, Ltd., Toronto, \$19,000.17; Canadian Marconi Co., Montreal, \$28,829.18; Canadian National Railways, \$145,557.71; Canadian Pacific Air Lines, Ltd., \$77,542.66; Canadian Pacific Express Co., \$12,910.55; Canadian Pacific Railway Co., \$173,652.82; Canadian Pratt & Whitney Aircraft Co., Ltd., Longueuil, Que., \$14,657.77; Hugh Carson Co. Ltd. Ottawa, \$10,712.43; Champlain Oil Products, Ltd., Montreal, \$13,655.76; J. Clark & Sons, Ltd., Fredericton, \$21,705.46; Messrs. G. C. Cope and G. V. Cope, Winnipeg, \$18,750; Geo. W. Crothers, Ltd., Leaside, Ont., \$29,169.86; Wm. I. Dier, Prince Albert, Sask., \$28,136.60; Dominion Motors, Ltd., Winnipeg, \$14,138.40; Dominion Rubber Co., Ltd., Kitchener, Ont., \$19,733.98; Dominion Textile Co., Montreal, \$36,830.52; Dunlop Tire and Rubber Goods Co., Ltd., Toronto, \$13,291.27; John Etherington, Ltd., Shelburne, N.S., \$10,093.98; Firestone Tire & Rubber Co. of Canada, Ltd., Hamilton, Ont., \$15,039.47; Fisher Scientific Co., Ltd., Montreal, \$11,988.61; Mrs. Marie J. A. Frame, Yellowknife, N.W.T., \$16,000; John M. Garland Son & Co. Ltd., Ottawa, \$13,404.70; J. R. Gaunt & Son (Canada) Co., Ltd., Montreal, \$27,214.72; B. F. Goodrich Rubber Co. of Canada Ltd., Kitchener, Ont., \$14,846.61; Goodyear Tire & Rubber Co. of Canada, Ltd., New Toronto, Ont., \$18,848.09; D. Grandmaitre, Eastview, Ont., \$17,265.28; Grundy-Schell, Ltd., Kitchener, Ont., \$15,320.20; Hartt Boot and Shoe Co., Ltd., Fredericton, \$89,031.50; Hield Brothers, Ltd., Kingston, Ont., \$252,995.83; Hudson's Bay Co., \$135,128.63; Imperial Oil Ltd., \$160,144.30; Irving Oil Co., Ltd., Saint John, N.B., \$15,557.69; Jenner Motors, Ltd.,

Edmonton, \$11,737.78; J. E. Lortie, Montreal, \$15,424.37; Lounsbury Co., Ltd., Moncton, N.B., \$10,937.57; MacDonald Bros. Aircraft, Ltd., Winnipeg, \$13,996.43; Hector A. Macfie and Margaret Macfie, Hamilton, Ont., \$35,000; Mackenzie Supply Co., Ltd., Regina, \$11,665.45; MacLaren Advertising Co., Ltd., Toronto, \$56,194.62; Manitoba Telephone System, Winnipeg, \$14,758.36; McColl-Frontenac Oil Co., Ltd., \$12,806.10; McCulloch Bros. & Co., Ltd., Montreal, \$14,868.29; A. Mercier, Montreal, \$79,783.77; Mercury Mills, Ltd., Hamilton, Ont., \$67,898.42; Montreal Cottons, Ltd., Valleyfield, Que., \$43,400.55; Montreal Glove Works, Ltd., Montreal, \$16,917.07; Myers Motors, Ltd., Ottawa, \$10,091.72; Northern Commercial Co. Ltd., Whitehorse, Y.T., \$11,240.65; Ottawa Hydro Electric Commission, \$10,270.80; Paton Manufacturing Co., Ltd., Montreal, \$148,860.01; John C. Preston, Ltd., Ottawa, \$12,427.10; City of Regina, \$20,286.76; Roberts Sales & Service, Toronto, \$10,466.02; Rogers-Majestic Electronics, Ltd., Leaside, Ont., \$24,800.16; Saskatchewan Government Telephones, \$17,488.59; Scott & McHale, London, Ont., \$26,178.81; William Scully, Ltd., Montreal, \$15,756.28; Seiberling Rubber Co. of Canada, Ltd., Toronto, \$14,298.87; Simmons, Ltd., Winnipeg, \$18,186.03; Smith & Wesson Inc., Springfield, Mass., U.S.A., \$31,009.20; John B. Stetson Co. (Canada), Ltd., Brockville, Ont., \$13,315.36; Superline Oils, Ltd., Halifax, \$17,259.28; Corporation of the District of Surrey, Cloverdale, B.C., \$21,310.56; Mrs. E. M. Tait, Vancouver, \$47,500; Tip-Top Tailors, Ltd., Toronto, \$63,899.09; Trans-Canada Air Lines, \$46,081.47; Jay Wolfe, Inc., Montreal, \$35,561.25; Woods Manufacturing Co., Ltd., Ottawa, \$13,474.95; S. E. Woods, Ltd., Hull, Que., \$31,195.93; Workman Uniform Co., Ltd., Montreal, \$486,985.06.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages.....	1,226,811 00	1,445,960 38	1,057,897 19
(3) Pay and Allowances, Royal Canadian Mounted Police	14,741,223 00	13,477,513 76	10,173,981 05
(4) Professional and Special Services	1,250,564 00	1,257,468 39	1,089,676 05
(5) Travelling and Removal Expenses	1,012,531 00	1,147,566 92	838,262 40
(6) Freight, Express and Cartage	118,300 00	102,600 56	99,583 11
(7) Postage	61,000 00	70,722 27	51,668 20
(8) Telephones, Telegrams, and other Communication Services	176,000 00	159,661 33	122,163 51
(9) Printing of Departmental Reports and Other Publica- tions	13,200 00	14,575 62	26,399 22
(10) Films, Displays, Broadcasting, Advertising, etc.	30,700 00	62,104 17	20,437 12
(11) Office Stationery, Supplies, Equipment and Furnish- ings	231,711 00	300,984 61	240,399 71
(12) Materials and Supplies	2,454,334 00	2,712,000 53	1,894,393 34
(13) Buildings and Works, including Land— Acquisition and Construction	2,846,799 00	908,899 89	348,973 26
(14) Repairs and Upkeep	184,148 00	151,971 76	159,207 79
(15) Rentals	348,147 00	415,712 20	286,743 64
Equipment—			
(16) Acquisition and Construction	1,264,100 00	1,393,829 25	978,483 96
(17) Repairs and Upkeep	777,206 00	791,575 86	678,040 39
(18) Rentals	9,702 00	9,621 93	6,783 19
(19) Municipal and Public Utility Services	152,063 00	158,310 47	138,888 36
(20) Grants, Subsidies, etc., Not included Elsewhere	2,500 00	2,196 32	1,719 68
(21) Pensions, Superannuation and other Benefits	2,341,538 84	2,341,533 78	1,291,049 49
(22) All other Expenditures	292,886 00	415,903 54	295,936 86
Total	<u>\$ 29,535,463 84</u>	<u>\$ 27,340,713 54</u>	<u>\$ 19,800,687 52</u>

1951-52
PUBLIC ACCOUNTS

PART II
XX

DEPARTMENT OF THE SECRETARY OF STATE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF THE SECRETARY OF STATE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page XX-6, Open Accounts on page XX-7 and Expenditures by Standard Objects on page XX-9.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
XX-2		Stat. Secretary of State—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
XX-3	439	Departmental Administration.....	217,947 00	214,615 51	175,784 94
XX-3	440	Companies Branch.....	83,926 00	82,582 51	73,763 87
XX-3	441	Trade Marks Branch, including a contribution of \$2,400 to the International Office for the Protection of Industrial Property.....	85,517 00	78,989 33	113,510 85
XX-4	442	Bureau for Translations.....	816,683 00	806,998 59	721,796 81
XX-4	443	Canada Temperance Act.....	1,000 00		195 02
PATENT AND COPYRIGHT OFFICE					
XX-4	444	Administration Division.....	48,452 00	44,663 71	46,951 99
XX-4	445	Patent Division.....	729,899 00	676,099 75	789,161 34
XX-5	446)	Copyright and Industrial Designs Division, including a contribution of \$2,100 to the Union Office for the Protection of Literary and Artistic Works.....	21,650 00	19,822 55	18,382 99
XX-5	447)	Patent Record Division.....	87,474 00	86,447 04	70,722 29
GENERAL					
XX-5	448	Bibliographic Centre (National Library).....	48,221 00	37,049 74	30,254 63
XX-5	629	Expenses pertaining to the visit to Canada of Her Royal Highness Princess Elizabeth and the Duke of Edinburgh.....	332,145 00	328,940 10	
XX-6	630	Expenses in connection with the Advisory Commission on War Claims.....	8,500 00	8,094 92	
XX-6		Transfer from Vote 128, Miscellaneous minor and unforeseen expenses (Department of Finance).....	779 23	779 23	12,070 67
XX-6		Stat. Gratuities to families of deceased employees....	2,384 66	2,384 66	370 00
Total.....			\$ 2,496,577 89	\$ 2,399,467 64	\$ 2,064,965 40

Salary of the Secretary of State, Hon. F. G. Bradley, Salaries Act, c. 24, 1944...	(1)	\$ 10,000 00
Motor Car Allowance to the Secretary of State, Appropriation Act, No. 5, c. 61, 1931	(2)	\$ 2,000 00

Hon. F. G. Bradley received travelling expenses of \$2,382.85, of which \$1,981.95 was charged to Vote 439 and \$400.90 to Vote 629.

Vote 439 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	168,201 00	168,201 00	168,201 00
Allotted from Vote 131, Salaries, etc.....	5,938 00	5,938 00	4,792 38
	(1) 174,139 00	174,139 00	172,993 38
Travelling Expenses	(5) 7,000 00	7,825 00	6,738 06
Freight, Express and Cartage.....	(6) 150 00	190 00	160 86
Postage	(7) 50 00	10 00	9 00
Telephones and Telegrams.....	(8) 3,500 00	3,675 00	3,616 22
Printing of the Departmental Report and the Guide to Relative Precedence at Ottawa.....	(9) 3,500 00	4,000 00	3,883 66
Office Stationery, Supplies and Equipment.....	(11) 13,000 00	11,500 00	10,816 76
Sundries	(22) 1,100 00	1,100 00	1,039 18
Expenses incurred as a result of the death of King George VI	(22) 886 00*	886 00	736 55
Expenses incurred in connection with the departure of Viscount Alexander of Tunis and the installation of the Rt. Hon. Vincent Massey as Governor General of Canada	(22) 14,622 00*	14,622 00	14,621 84
	<u>\$ 217,947 00</u>	<u>\$ 217,947 00</u>	<u>\$ 214,615 51</u>

*Transfer from Vote 128, Miscellaneous minor and unforeseen expenses (Department of Finance).

Vote 440 Companies Branch

	Estimates	Allotments	Expenditures
Salaries	75,021 00	75,021 00	75,021 00
Allotted from Vote 131, Salaries, etc.....	1,555 00	1,555 00	1,167 85
	(1) 76,576 00	76,576 00	76,188 85
Travelling Expenses	(5) 750 00	400 00	
Freight, Express and Cartage.....	(6) 50 00	100 00	88 01
Postage	(7) 50 00	50 00	
Telephones and Telegrams.....	(8) 300 00	400 00	374 41
Office Stationery, Supplies and Equipment.....	(11) 2,500 00	2,700 00	2,321 81
Sundries, including reimbursement of fees paid on certain applications for incorporation under the Companies Act, in cases of the rejection or withdrawal of applications or the overpayment of fees thereon.....	(22) 3,700 00	3,700 00	3,609 43
	<u>\$ 83,926 00</u>	<u>\$ 83,926 00</u>	<u>\$ 82,582 51</u>

Revenues arising from services provided through the above expenditures amounted to \$466,250.02 and included: charters and supplementary charters, \$363,587.27; annual returns of companies, \$81,479.21; surrender of letters patent, \$9,115; and financial statements, \$5,722.49.

Vote 441 Trade Marks Branch, including a contribution of \$2,400 to the International Office for the Protection of Industrial Property

	Estimates	Allotments	Expenditures
Salaries	(1) 72,117 00	72,117 00	71,417 57
Travelling Expenses	(5) 500 00	500 00	283 05
Freight, Express and Cartage.....	(6) 50 00	50 00	
Postage	(7) 150 00	150 00	150 00
Telephones and Telegrams	(8) 100 00	100 00	39 20
Office Stationery, Supplies and Equipment.....	(11) 10,000 00	9,800 00	4,621 55
Contribution to the International Office for the Protection of Industrial Property.....	(20) 2,400 00	2,400 00	2,146 69
Sundries	(22) 200 00	400 00	331 27
	<u>\$ 85,517 00</u>	<u>\$ 85,517 00</u>	<u>\$ 78,989 33</u>

Revenues arising from services provided through the above expenditures amounted to \$127,053.43 and included trade marks, \$79,528.91, and renewal of trade marks, \$35,727.87.

Vote 442 Bureau for Translations

		Estimates	Allotments	Expenditures
Salaries	(1)	801,683 00	801,683 00	797,421 94
Outside Translators' Fees.....	(4)	7,500 00	7,500 00	5,370 96
Travelling Expenses	(5)	100 00	300 00	159 05
Freight, Express and Cartage.....	(6)	100 00	100 00	27 00
Telephones and Telegrams.....	(8)	100 00	90 00	8 80
Office Stationery, Supplies and Equipment.....	(11)	7,000 00	6,800 00	3,828 12
Sundries	(22)	200 00	210 00	182 72
		<u>\$ 816,683 00</u>	<u>\$ 816,683 00</u>	<u>\$ 806,998 59</u>

Vote 443 Canada Temperance Act.....	(4)	\$ 1,000 00
Expenditures.....		<u>nil</u>

PATENT AND COPYRIGHT OFFICE

Vote 444 Administration Division

		Estimates	Allotments	Expenditures
Salaries	(1)	41,862 00	39,862 00	38,042 46
Travelling Expenses	(5)		2,000 00	1,434 23
Freight, Express and Cartage.....	(6)	600 00	600 00	514 56
Postage	(7)	800 00	800 00	250 00
Telephones and Telegrams.....	(8)	40 00	40 00	16 05
Office Stationery, Supplies and Equipment.....	(11)	5,000 00	5,000 00	4,291 71
Sundries	(22)	150 00	150 00	114 70
		<u>\$ 48,452 00</u>	<u>\$ 48,452 00</u>	<u>\$ 44,663 71</u>

Vote 445 Patent Division

		Estimates	Allotments	Expenditures
Salaries	(1)	409,149 00	403,949 00	357,969 94
Freight, Express and Cartage.....	(6)	50 00	50 00	48 37
Printing of Patents.....	(9)	300,000 00	300,000 00	294,017 61
Office Stationery, Supplies and Equipment.....	(11)	20,000 00	25,000 00	23,255 21
Sundries	(22)	700 00	900 00	808 62
		<u>\$ 729,899 00</u>	<u>\$ 729,899 00</u>	<u>\$ 676,099 75</u>

Revenues arising from services provided through the above expenditures amounted to \$728,241.44 and included: filing fees, \$386,066.12; assignments, \$42,054.21; copies, \$13,263.41; final fees, \$240,754.77; claims, \$14,283.17; and subscriptions, \$5,841.84.

Votes 446 and 627 Copyright and Industrial Designs Division, including a contribution of \$2,100 to the Union Office for the Protection of Literary and Artistic Works

		Estimates	Allotments	Expenditures
Salaries	(1)	15,228 00	15,228 00	14,568 06
Transcription Fees	(4)	1,222 00	1,222 00	1,221 75
Travelling Expenses	(5)	50 00	50 00	13 53
Office Stationery, Supplies and Equipment.....	(11)	3,000 00	3,000 00	2,133 58
Contribution to the Union Office for the Protection of Literary and Artistic Works.....	(20)	2,100 00	2,100 00	1,885 43
Sundries	(22)	50 00	50 00	20
		<u>\$ 21,650 00</u>	<u>\$ 21,650 00</u>	<u>\$ 19,822 55</u>

Revenues arising from services provided through the above expenditures amounted to \$19,382.62 and included copyrights, \$14,047.14, and designs, \$2,447.

Votes 447 and 628 Patent Record Division

		Estimates	Allotments	Expenditures
Salaries	(1)	12,084 00	12,084 00	11,310 08
Freight, Express and Cartage.....	(6)	40 00	40 00	
Postage	(7)	300 00	100 00	82 43
Printing of <i>Patent Record</i>	(9)	74,500 00	74,500 00	74,413 93
Office Stationery, Supplies and Equipment.....	(11)	500 00	700 00	636 55
Sundries	(22)	50 00	50 00	4 05
		<u>\$ 87,474 00</u>	<u>\$ 87,474 00</u>	<u>\$ 86,447 04</u>

GENERAL

Vote 448 Bibliographic Centre (National Library)

		Estimates	Allotments	Expenditures
Salaries	(1)	20,721 00	20,721 00	19,977 24
Travelling Expenses	(5)	3,000 00	3,000 00	2,435 59
Freight, Express and Cartage.....	(6)	450 00	450 00	216 44
Postage	(7)	90 00	90 00	90 00
Telephones and Telegrams.....	(8)	60 00	60 00	4 30
Printing of Lists of Current Canadian Publications and Bibliographies	(9)	9,000 00	9,000 00	4,928 64
Office Stationery, Supplies and Equipment.....	(11)	9,500 00	6,500 00	1,696 72
Purchase of Books, Periodicals, Indexes, Bibliographies and Catalogues	(22)	4,500 00	7,500 00	7,492 67
Sundries	(22)	900 00	900 00	208 14
		<u>\$ 48,221 00</u>	<u>\$ 48,221 00</u>	<u>\$ 37,049 74</u>

**Vote 629 Expenses pertaining to the visit to Canada of Her Royal Highness
Princess Elizabeth and the Duke of Edinburgh.....**

332,145 00

Expenditures..... (22) \$ 328,940 10

Expenditures included: salaries of temporary employees, \$6,147.79; travelling expenses and hotel accommodation, \$287,832.81; stationery and office supplies, \$6,996.16.

An advance of \$687.39 for travelling expenses was made to Mrs. D. M. Petapiece, who was employed in connection with the Royal Visit, and of this amount \$621.15 has been accounted for. The balance of \$66.24 is still outstanding.

Vote 630 Expenses in connection with the Advisory Commission on War Claims		8,500 00
Expenditures.....	(22) \$	8,094 92

Expenditures included travelling expenses for Rt. Hon. J. L. Ilsley, \$2,263.95, and a payment to H. Carl Goldenberg, Montreal, of \$3,450 for legal services.

Transfer from Vote 128, Miscellaneous minor and unforeseen expenses (Department of Finance).....		779 23
Expenditures.....	(22) \$	779 23

Net expenditures approved individually by the Treasury Board were incurred as follows: wreath purchased for funeral of the late Dr. J. M. Uhrich, Lieutenant-Governor of Saskatchewan, \$25; removal expenses of Hon. W. J. Patterson, Lieutenant-Governor of Saskatchewan, from Ottawa to Regina, \$754.23.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	(21) \$	2,384 66
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REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Privileges, Licences and Permits.....	1,214,783 20	1,120,041 48
B Proceeds from Sales.....	5,841 84	8,651 66
C Services and Service Fees.....	125,566 73	110,686 16
D Refunds of Previous Years' Expenditure.....	13,787 06	496 69
E Miscellaneous	2,704 07	2,066 86
Total Ordinary	<u>\$1,362,682 90</u>	<u>\$1,241,942 85</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Companies: Charters and supplementary charters and limitation certificates to issued stock, \$372,148.77; surrender of letters patent, \$9,115; miners' licences, \$3,279; less paid to Department of Public Printing and Stationery for advertising in <i>Canada Gazette</i> , \$3,561.50.....	375,981 27	
Patents: Assignments, \$42,054.21; caveats, \$2,595; claims, \$14,283.17; final fees, \$240,754.77; filing fees, \$386,066.12; sundries, \$9,348.22.....	695,101 49	
Trade Marks, Designs and Copyrights: Copyrights, \$14,047.14; designs, \$2,447; renewal of trade marks, \$35,727.87; trade marks, \$79,528.91; trade mark assignments, \$8,099.32; sundries, \$3,850.20	143,700 44	
		1,214,783 20

B Proceeds from Sales:

Patents: Subscriptions to <i>Patent Record</i>		5,841 84
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Ordinary Revenue—*Concluded*

C Services and Service Fees:

Companies: Annual returns of companies, \$81,479.21; financial statements, \$5,722.49; sundries, \$3,030.98.....	90,232 68
Patents: Copies, \$13,263.41; annual fee of Patent Agent, \$3,240; printed patents, \$7,405.78; sundries, \$2,705.88.....	26,615 07
Registration: Certificates, copies and certified copies, \$6,075.55; sundries, \$249.50	6,325 05
Trade Marks and Copyrights:	
Copies of trade marks, \$1,965.72; copies of copyrights, \$428.21.....	2,393 93

D Refunds of Previous Years' Expenditure.....	125,566 73
E Miscellaneous	13,787 06
	2,704 07
Total Ordinary	<u>\$1,362,682 90</u>

Certified correct.

C. STEIN,
Under Secretary of State.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
A Internment Operations Fund.....	22,251 48			22,251 48
B Prisoners of War—Funds.....	5,981 28			5,981 28
	<u>28,232 76</u>			<u>28,232 76</u>
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
C Secretary of State Suspense.....	5,108 17	13,950 93	15,381 13	6,538 37
D Unclaimed Cheques Suspense—				
Secretary of State.....	150 55		20 00	170 55
	<u>5,258 72</u>	<u>13,950 93</u>	<u>15,401 13</u>	<u>6,708 92</u>
	<u>\$ 33,491 48</u>	<u>\$ 13,950 93</u>	<u>\$ 15,401 13</u>	<u>\$ 34,941 68</u>

A The balance remaining in the fund represents earnings of former prisoners of World War I who died while interned, those who escaped or were killed trying to escape, and of others, who, for various reasons, were not paid the balances to their credit on release.

B This account is similar to Internment Operations Fund, except that the amount represents cash belonging to the former prisoners.

C Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

D All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	15 10	2 75
Previous Years—Collectible	241 20	nil
—Uncollectible	11 50	29,885 12
	<u>\$ 267 80</u>	<u>\$ 29,887 87</u>

Items totalling \$29,682.92 were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. The second list contains the names of employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate		Salary rate		Salary rate
Stein, C., Under-Secretary of State..	\$13,500 00	Cumming, C. H....	5,920 00	Mayer, J. R. H....	5,900 00
O'Meara, W. P. J., Assistant Under-Secretary of State	9,000 00	Davault, J. P. A..	6,900 00	McCaffrey, J. P...	5,900 00
Asher, G. A.....	5,260 00	Davies, H. B.	5,920 00	Measures, W. H...	7,000 00
Baker, M.	5,920 00	de la Durantaye, R.	6,900 00	Michaud, C.	5,260 00
Barrette, J. R....	5,260 00	Doyle, H. W.	5,540 00	Michel, J. W. T...	8,500 00
Beaubien, A. H....	8,200 00	Duckett, C. E. ...	5,900 00	Overend, D. W. J.	5,460 00
Belisle, R. M....	5,260 00	Dumont, T.	5,900 00	Pippy, H. R.....	5,140 00
Belleau, A. M. M..	5,900 00	Falardeau, J.	5,260 00	Pope, A. D.....	5,920 00
Benoit, H. P.....	5,260 00	Gagnon, L. P.	5,900 00	Rensault, J. F....	5,260 00
Berry, R. C.	6,280 00	Goulet, D.	5,260 00	Renshaw, R. M...	5,260 00
Bilodeau, L.	5,020 00	Granger, C.	5,820 00	Rivington, J. A...	5,260 00
Boivin, E. A.	5,260 00	Hamilton, W. J...	5,260 00	Rochon, J. A.	5,260 00
Boucher, E.	5,260 00	Hurtubise, J. A. P.	5,260 00	Sauve, G. A.....	5,260 00
Boucher, J. A. E...	5,440 00	Lachaine, M.	5,260 00	Schenck, E.	5,260 00
Boudreau, E.	5,900 00	Lacourciere, J. M..	5,260 00	Schuller, M. J...	5,260 00
Campbell, H. A. ..	6,280 00	Lamb, C. E.	5,900 00	Shuttleworth, D. J.	5,140 00
Campeau, J. A....	5,020 00	Larose, P.	5,020 00	Simons, F. W.	5,920 00
Carbonneau, C. H..	6,900 00	Lemieux, J. H. N..	5,900 00	Taillefer, J. L. O..	5,260 00
Cattanach, A. A...	5,920 00	Letellier, J. C....	5,260 00	Thibault, P.	6,060 00
Catterall, J. G. ...	5,260 00	MacDonald, C. ...	5,260 00	Thomas, R. E.	5,460 00
Corbeil, L. U. ...	5,260 00	Magnant, J. M....	5,260 00	Trowell, F. W....	5,640 00
		Maloney, A. T....	5,820 00	Vincelette, H. V...	5,440 00
		Marier, H.	5,440 00	Whillans, T. O....	6,480 00
		Martineau, G. A...	6,100 00	Young, J. H.....	5,920 00

Employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Granger, C. R. ...	\$ 3,924 86	Michel, J. W. T...	1,434 23	O'Meara, W. P. J..	939 99
Measures, W. H...	554 11				

Suppliers receiving \$10,000 or over from this Department

British Overseas Airways Corporation, London, England, \$17,914.02; Government of Canada—Department of Public Printing and Stationery, \$421,792.51; Canadian National Railways, Montreal, \$156,211.61; Canadian Pacific Railway Co., Montreal, \$98,473.56.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages.....	1,633,559 00	1,569,889 52	1,396,251 21
(2) Civilian Allowances	2,000 00	2,000 00	2,000 00
(4) Professional and Special Services.....	9,722 00	6,592 71	10,927 93
(5) Travelling and Removal Expenses.....	11,400 00	11,063 51	10,238 91
(6) Freight, Express and Cartage.....	1,490 00	1,055 24	961 16
(7) Postage	1,440 00	581 43	1,213 24
(8) Telephones, Telegrams and other Communication Services.	4,100 00	4,058 98	4,735 49
(9) Printing of Departmental Reports and Other Publications..	387,000 00	377,243 84	498,745 49
(11) Office Stationery, Supplies, Equipment and Furnishings....	70,500 00	53,602 01	121,742 70
(20) Grants, Subsidies, etc., Not included Elsewhere.....	4,500 00	4,032 12	1,943 31
(21) Pensions, Superannuation and other Benefits.....	2,384 66	2,384 66	370 00
(22) All other Expenditures.....	368,482 23	366,963 62	15,835 96
Total	\$2,496,577 89	\$2,399,467 64	\$2,064,965 40

1951-52
PUBLIC ACCOUNTS

PART II
Y

DEPARTMENT OF TRADE AND COMMERCE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF TRADE AND COMMERCE

APPROPRIATIONS AND EXPENDITURES

NOTE.--Revenues are shown on page Y-21, Open Accounts on page Y-23 and Expenditures by Standard Objects on page Y-30.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
Y-3	Stat.	Minister of Trade and Commerce—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
GENERAL ADMINISTRATION					
Y-3	449\	*Departmental Administration.....	554,080 00	484,415 63	458,648 31
Y-4	786/				
Y-4	450	*Commodities and Allocations.....	596,973 00	546,949 53	589,542 60
Y-5	451/				
Y-5	787/	*Trade Commissioner Service.....	2,109,951 00	2,061,644 34	1,935,207 88
Y-6	631/				
Y-6	452	Information Division, including publicity and advertising in Canada and abroad.....	165,697 00	145,770 36	148,080 65
Y-6	453	*Economic Research and Forecasting Divisions.....	193,824 00	153,659 94	428,837 78
Y-6	454	*International Trade Relations Division.....	151,889 00	132,351 82	
EXHIBITIONS					
Y-7	455/	Exhibitions Generally.....	312,122 00	235,066 59	251,158 12
Y-7	788/				
Y-7	456	*Canadian International Trade Fair, 1951.....	606,053 00	445,507 39	275,246 33
Y-8	789	*Canadian International Trade Fair, 1952.....	312,020 00	253,534 37	
STANDARDS DIVISION					
Y-9	457	Administration, including administration of the Precious Metals Marking Act.....	110,923 00	93,167 28	98,219 75
Y-9	458	Electricity and Gas Inspection Services, including administration of the Electricity and Fluid Exportation Act—Operation and Maintenance.....	565,429 00	549,048 30	493,783 44
Y-10	459	Laboratory—Operation and Maintenance.....	72,121 00	58,615 19	42,359 55
Y-10	460/	Weights and Measures Inspection Services—Operation and Maintenance.....	648,585 00	621,449 24	576,041 48
Y-10	790/				
DOMINION BUREAU OF STATISTICS					
Y-11	461	Administration.....	146,755 00	142,897 60	155,405 39
Y-11	462	Statistics, including contribution of \$3,000 to the Inter-American Statistical Institute....	3,828,828 00	3,809,426 67	3,534,273 95
Y-12	463/	Census of Population and Agriculture and the 1951 Census of Distribution.....	7,276,851 00	6,671,955 88	706,249 78
Y-12	791/				
WHEAT AND GRAIN DIVISION					
Y-19	464	Salaries and other expenses.....	27,488 00	26,253 21	23,963 64
Y-19	465	To provide for the Canadian Government's annual assessment for membership in the International Wheat Council.....	25,000 00	18,145 80	23,943 92

DEPARTMENT OF TRADE AND COMMERCE

Y—3

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
CANADA GRAIN ACT					
Y-19	466	Administration.....	129,399 00	121,909 64	120,959 70
Y-19	467	Board of Grain Commissioners—Operating and			
	632	Maintenance Expenses, including inspection, weighing, registration, etc.....	2,789,907 00	2,728,808 33	2,353,055 86
Canadian Government Elevators—					
Y-20	468	Operation and Maintenance Expenses (Re- vote \$100,760).....	931,417 00	907,909 50	595,301 30
	792				
Y-21	633	Construction of Safety Devices and Acqui- sition of New Equipment (Revote \$64,368)	64,368 00		
	469				
SPECIAL					
Y-21	470	To provide for payments by the Government of Canada under agreement dated July 10, 1950, between the Government of Canada and the Government of Manitoba, estab- lishing the Greater Winnipeg Dyking Board (Revote).....	1,705,793 00	1,585,552 89	1,922,207 65
	793				
GENERAL					
Y-21	Stat.	Gratuities to families of deceased employees...	10,906 96	10,906 96	9,059 98
		Expenditures: from Appropriations not required for 1951-52.....			7,607,393 71
		Total.....	\$23,348,379 96	\$21,816,946 46	\$22,360,940 77

* Complete title is shown in the following details.

NOTE.—Vote 657 under Loans, Investments and Advances was to provide for working capital advances in the current and subsequent fiscal years to posts and employees on posting abroad and consequently the amount is not included in the above statement. Details of the relevant transactions will be found under Open Accounts further on in this section.

Salary of Minister, Rt. Hon. C. D. Howe, Salaries Act, c. 24, 1944.....	(1)	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	(2)	\$ 2,000 00

Rt. Hon. C. D. Howe received travelling expenses of \$1,683.79 of which \$931.36 was charged to Vote 449 and \$752.43 to Vote 76, Department of Defence Production.

GENERAL ADMINISTRATION

Votes 449 and 786 Departmental Administration including authority for an additional Deputy Minister for the Department of Trade and Commerce, to be appointed by the Governor in Council, to be called the Associate Deputy Minister of Trade and Commerce; to hold office during pleasure and to have and exercise under the Deputy Minister of Trade and Commerce such powers, duties and functions of the Minister of Trade and Commerce as may be specified by such Minister, at a salary of \$12,000, per annum; Order in Council P.C. 1481 of March 22, 1951, appointing Mitchell W. Sharp as such Associate Deputy Minister on the terms therein set forth, is ratified

		Estimates	Allotments	Expenditures
Salaries	(1)	437,480 00	437,480 00	415,979 32
Allowances	(2)	600 00	600 00	600 00
Professional and Special Services and Expenses	(4)	3,500 00	3,500 00	2,352 12
Travelling Expenses	(5)	15,000 00	14,100 00	7,100 83
Freight, Express and Cartage	(6)	2,200 00	2,200 00	1,897 73
Postage	(7)	250 00	250 00	62 30
Telephones, Telegrams and other Communication Services..	(8)	6,050 00	6,050 00	3,823 91
Printing Annual Report, Department of Trade and Commerce	(9)	2,500 00	2,500 00	1,064 38
Office Stationery, Supplies and Equipment	(11)	22,500 00	22,500 00	17,129 06
Trade Promotion at Home and Abroad	(22)	40,000 00	40,000 00	13,647 54
Canadian Trade Index	(22)	15,000 00	15,000 00	15,000 00
Purchases of Books and Material for Library	(22)	5,000 00	5,900 00	4,927 38
Sundries	(22)	4,000 00	4,000 00	1,331 06
		<u>\$ 554,080 00</u>	<u>\$ 554,080 00</u>	<u>\$ 484,415 63</u>

G. J. McIlraith, Parliamentary Assistant to the Minister of Trade and Commerce, received travelling expenses of \$35, of which \$25.60 was charged to Vote 76, Department of Defence Production.

Vote 450 Commodities and Allocations, including assistance in the development of markets and new industry, the procurement of supplies, and contributions as detailed in the Estimates

		Estimates	Allotments	Expenditures
Salaries	(1)	497,703 00	487,703 00	467,251 64
Allowances	(2)	420 00	804 00	553 64
A Professional and Special Services	(4)	4,500 00	4,500 00	2,585 93
B Travelling Expenses	(5)	30,000 00	30,000 00	21,816 32
Expenses of Delegates to Commodity Study Group Meetings	(5)	3,000 00	3,000 00	
Freight, Express and Cartage	(6)	900 00	900 00	462 58
Telephones, Telegrams and other Communication Services	(8)	20,000 00	20,000 00	14,015 59
Printing of Publications and Regulations	(9)	5,000 00	5,000 00	72 01
Stationery and other Office Supplies and Equipment ...	(11)	19,000 00	23,000 00	22,272 39
Sundries	(22)	8,000 00	3,616 00	1,844 85
Newspapers and Periodicals	(22)	700 00	1,100 00	781 67
International Cotton Advisory Committee Membership	(20)	2,750 00	2,750 00	2,645 31
International Rubber Study Group Contribution	(20)	2,500 00	2,500 00	1,519 76
International Tin Study Group Contribution	(20)	2,500 00	2,100 00	1,597 21
International Materials Conference Contribution	(20)		10,000 00	9,530 63
		<u>\$ 596,973 00</u>	<u>\$ 596,973 00</u>	<u>\$ 546,949 53</u>

A Legal fees of \$500 or over were paid to: J. G. Ahearn, Montreal, \$1,637.40; J. Singer, Toronto, \$727.05.

B Travelling expenses of \$500 or over were paid to the following officials serving without remuneration: C. W. Lockard, \$651.09; F. J. Usselman, \$914.32.

Votes 451, 787 and 631 Trade Commissioner Service, including payment of compensation to Trade Commissioners for damage to and loss of furniture and effects, under regulations approved by the Governor in Council

	Estimates	Allotments	Expenditures
Salaries and Wages	1,071,400 00	1,075,500 00	1,075,500 00
Allotted from Vote 131, Salaries, etc.	10,000 00	10,000 00	9,911 87
	(1) 1,081,400 00	1,085,500 00	1,085,411 87
Living Allowances	(2) 529,851 00	558,556 00	558,369 27
Travel and Removal	(5) 217,000 00	170,240 00	146,454 71
Local Transportation	(5) 5,500 00	6,330 00	6,326 31
Freight, Express and Cartage	(6) 12,000 00	12,000 00	10,272 39
Postage	(7) 25,000 00	25,000 00	22,784 75
Telegrams and Telephones	(8) 31,200 00	31,650 00	31,648 61
Printing of Reports and Other Publications	(9) 500 00	500 00	
Advertising	(10) 3,500 00	3,500 00	458 01
Stationery and Other Office Supplies and Equipment ..	(11) 60,000 00	60,000 00	47,681 81
Office Rents	(15) 88,500 00	98,260 00	98,254 85
Sundries	(22) 43,500 00	43,500 00	40,365 09
Newspapers and Periodicals	(22) 9,000 00	11,915 00	11,913 74
A Compensation to Trade Commissioners for loss or damage to furniture and effects	(22) 3,000 00	3,000 00	1,702 93
	<u>\$2,109,951 00</u>	<u>\$2,109,951 00</u>	<u>\$2,061,644 34</u>

A Payments were made as follows: S. V. Allen, \$297.90; L. H. Ausman, \$106.41; D. S. Cole, \$500; J. C. Depocas, \$772.75; R. G. C. Smith, \$25.87.

A distribution of expenditures by offices follows:

Canada:		Italy, Rome	56,158 49
Head Office, Ottawa	192,493 63	Jamaica, Kingston	29,541 20
St. John's	5,758 19	Japan, Tokyo	38,317 23
Vancouver	10,298 42	Mexico, Mexico City	41,659 60
Argentina, Buenos Aires	49,188 91	The Netherlands, The Hague	41,983 71
Australia:		New Zealand, Wellington	23,151 89
Melbourne	29,821 60	Norway, Oslo	27,739 28
Sydney	35,428 61	Pakistan, Karachi	31,434 09
Belgian Congo, Leopoldville	29,558 96	Peru, Lima	22,318 76
Belgium, Brussels	59,694 99	Philippines, Manila	42,268 38
Brazil:		Portugal, Lisbon	34,597 32
Rio de Janeiro	48,499 34	Singapore	22,667 13
Sao Paulo	43,383 98	South Africa:	
Ceylon, Colombo	32,699 16	Cape Town	24,931 01
Chile, Santiago	30,812 88	Johannesburg	29,330 88
China:		Spain, Madrid	23,374 25
Hong Kong	24,903 39	Sweden, Stockholm	28,844 83
Shanghai	9,975 71	Switzerland, Berne	29,087 31
Colombia, Bogota	41,462 41	Trinidad, Port of Spain	31,177 46
Cuba, Havana	49,031 06	Turkey, Istanbul	18,574 33
Denmark, Copenhagen	5,677 01	United Kingdom:	
Egypt, Cairo	28,146 61	Glasgow	4,608 22
France, Paris	74,007 29	Liverpool	23,345 74
Germany, Bonn	48,658 59	London	102,082 69
Greece, Athens	36,556 61	United States of America:	
Guatemala, Guatemala City	37,648 84	Boston	6,976 29
India:		Detroit	5,834 59
Bombay	26,017 34	Los Angeles	29,430 69
New Delhi	24,019 40	New Orleans	13,800 24
Ireland:		New York	84,352 40
Belfast	2,087 38	Washington	104,806 60
Dublin	18,445 44	Venezuela, Caracas	94,973 98

\$2,061,644 34

Vote 452 Information Division, including publicity and advertising in Canada and abroad

		Estimates	Allotments	Expenditures
Salaries	(1)	52,797 00	47,797 00	46,342 79
Translation of Material Distributed for Publication Abroad	(1)	400 00	400 00	36 96
Travelling Expenses	(5)	2,000 00	2,000 00	1,256 99
Telephones and Telegrams	(8)	1,500 00	1,500 00	338 19
Booklets	(9)	20,000 00	27,755 00	23,896 73
Printing <i>Foreign Trade and Commerce Extérieur</i>	(9)	40,000 00	43,000 00	42,919 11
Advertising in Canada and Abroad	(10)	40,000 00	34,245 00	27,847 57
Films	(10)	1,500 00	1,500 00	470 49
Photographs	(10)	1,500 00	1,500 00	297 60
Office Stationery, Supplies and Equipment	(11)	3,000 00	3,000 00	2,146 17
Clipping Service and Subscriptions	(22)	500 00	500 00	101 46
Sundries	(22)	2,500 00	2,500 00	116 30
		<u>\$ 165,697 00</u>	<u>\$ 165,697 00</u>	<u>\$ 145,770 36</u>

Vote 453 Economic Research and Forecasting Divisions, including conducting of investigations and reporting upon current economic conditions and outlook

		Estimates	Allotments	Expenditures
Salaries	(1)	177,024 00	173,024 00	142,301 34
Professional and Special Services	(4)	2,000 00	2,000 00	
Travelling expenses	(5)	4,000 00	4,000 00	3,286 70
Telephones, Telegrams and Other Communication Services .	(8)	800 00	800 00	45 74
Printing of Publications	(9)	6,500 00	8,500 00	5,254 00
Office Stationery, Supplies and Equipment	(11)	2,500 00	4,500 00	2,409 67
Sundries	(22)	1,000 00	1,000 00	362 49
		<u>\$ 193,824 00</u>	<u>\$ 193,824 00</u>	<u>\$ 153,659 94</u>

Vote 454 International Trade Relations Division, including investigating and reporting on commercial relations and foreign tariffs and a contribution of \$6,300 to the International Customs Tariffs Bureau

		Estimates	Allotments	Expenditures
Salaries	(1)	137,589 00	137,589 00	124,089 08
Travelling Expenses	(5)	2,500 00	2,500 00	509 08
Telephones, Telegrams and Other Communication Services .	(8)	1,000 00	1,000 00	605 03
Printing of Reports	(9)	2,500 00	2,500 00	
Office Stationery, Supplies and Equipment	(11)	1,800 00	1,800 00	1,045 97
Contributions to International Customs Tariff Bureau	(20)	6,300 00	6,300 00	5,906 81
Sundries	(22)	200 00	200 00	195 85
		<u>\$ 151,889 00</u>	<u>\$ 151,889 00</u>	<u>\$ 132,351 82</u>

EXHIBITIONS

Votes 455 and 788 Exhibitions Generally

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1)	84,138 00	82,538 00	75,857 70
Ottawa Office—				
Travelling Expenses	(5)	5,000 00	5,000 00	1,953 97
Freight, Express and Cartage	(6)	1,500 00	1,000 00	496 12
Postage	(7)	1,000 00	900 00	118 00
Telephones and Telegrams	(8)	1,000 00	1,100 00	1,005 62
Office Stationery, Supplies and Equipment	(11)	3,000 00	3,000 00	164 79
Repairs and Upkeep of Equipment	(17)	12,000 00	12,000 00	11,483 14
Sundries	(22)	500 00	1,000 00	795 75
London Branch—				
Wages	(1)	3,000 00	4,600 00	4,554 38
Allowances	(2)	1,584 00	1,584 00	750 00
Travelling Expenses	(5)	700 00	700 00	14 62
Freight, Express and Cartage	(6)	800 00	800 00	133 32
Postage	(7)	500 00	500 00	262 95
Telephones, Telegrams and Cables	(8)	1,000 00	1,000 00	269 30
Exhibitions and Window Displays	(10)	2,000 00	2,000 00	406 94
Office Stationery, Supplies and Equipment	(11)	1,000 00	1,000 00	664 92
Rent and Taxes	(15)	2,000 00	2,000 00	1,603 90
Rates	(19)	2,000 00	2,000 00	1,460 63
Water and Electricity	(19)	1,000 00	1,000 00	403 23
Sundries	(22)	1,000 00	1,000 00	884 50
Literature for distribution at Exhibitions Abroad	(9)	5,000 00	5,000 00	3,799 71
Participation in British Industries Fair, 1951	(10)	12,000 00	12,000 00	8,953 55
Participation in British Industries Fair, 1952	(10)	11,000 00	11,000 00	7,645 63
Participation in Tourist and Travel Shows in the United States of America	(10)	16,000 00	16,000 00	7,533 00
Displays for Trade Commissioners' Offices	(10)	2,500 00	2,500 00	1,262 25
Participation in Exhibitions in Canada, United States of America and Abroad	(10)	133,400 00	133,400 00	100,493 69
Displays for South America	(10)	5,000 00	5,000 00	2,094 92
Space rental of the Canadian Court in the Imperial Institute	(15)	2,500 00	2,500 00	
		<u>\$ 312,122 00</u>	<u>\$ 312,122 00</u>	<u>\$ 235,066 59</u>

Vote 456 Canadian International Trade Fair, 1951, including authority to refund from revenue deposits received for contracts for space (Revote \$85,000)

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Temporary Assistance	(1)	23,303 00	23,303 00	17,226 48
General Administrative Expenses—				
Wages	(1)	8,000 00	8,800 00	6,175 10
Allowances (meals)	(2)	3,500 00	3,500 00	2,443 75
Freight, Express and Cartage	(6)	5,000 00	2,000 00	148 39
Telephones and Telegrams	(8)	6,000 00	4,000 00	2,366 88
Stationery	(11)	4,500 00	4,500 00	2,522 10
Materials and Supplies	(12)	6,000 00	20,000 00	18,620 28
Sundries	(22)	11,500 00	9,000 00	3,074 37

		Estimates	Allotments	Expenditures
Expenses of Fair—				
	General Services, Labour Pool, etc.	(4) 41,000 00	44,500 00	30,504 56
	Travelling Expenses	(5) 3,500 00	3,500 00	1,484 75
	Postage	(7) 3,000 00	3,000 00	1,646 15
	Promotional Literature	(10) 7,000 00	8,000 00	3,824 87
	Display Panel in Reception Centre	(10) 2,500 00	2,500 00	649 67
	Advertising	(10) 110,000 00	110,000 00	39,851 80
	Office Stationery, Supplies and Equipment	(11) 9,750 00	14,750 00	4,248 42
A	Booths, construction, erecting and dismantling	(14) 163,000 00	140,290 00	117,984 00
A	Reception and Club Room, construction, erecting and dismantling	(14) 65,500 00	72,500 00	70,066 41
A	Dining Room—cost of setting-up and re-furnishing ..	(14) 24,000 00	24,000 00	19,745 00
	Building Rental	(15) 95,000 00	95,000 00	95,000 00
	Rental of Equipment	(18) 4,500 00	1,000 00	
	Equipment and Furniture—Rental	(18) 2,500 00	2,500 00	548 25
	Storage	(22) 500 00	1,000 00	
	Director's Expenses	(22) 2,500 00	2,500 00	2,444 69
	Official Functions	(22) 2,500 00	3,200 00	2,836 73
	London Branch	(22) 1,500 00	2,710 00	2,094 74
		<u>\$ 606,053 00</u>	<u>\$ 606,053 00</u>	<u>\$ 445,507 39</u>

A A contract amounting to \$227,237 was awarded in 1950-51 to Design Craft, Ltd., Toronto, for refurbishing, erecting, new construction and dismantling these structures. Payments, including final payment, were \$177,016.

James Cousins Company, Toronto, completed a contract for painting exhibitors' name signs and was paid \$7,300.

The total expenditures were \$720,753.72 of which \$275,246.33 was charged to Vote 782 in 1950-51. Revenues totalled \$415,243.14 and included rent of space, \$352,077.50, admissions, \$37,439.97, and restaurant concession, \$11,116.52.

Vote 789 Canadian International Trade Fair, 1952—To provide for preparatory expenses of a Canadian International Trade Fair in 1952, the remaining amount required to be provided in the Main Estimates for 1952-53

		Estimates	Allotments	Expenditures
	Temporary Assistance	(1) 71,520 00	80,460 00	69,793 95
General Administrative Expenses—				
	Wages	(1) 2,000 00	2,000 00	1,651 39
	Allowances (Meals)	(2) 200 00	200 00	
	Freight, Express and Cartage	(6) 1,650 00	1,650 00	304 73
	Telephones and Telegrams	(8) 800 00	4,300 00	4,267 02
	Materials and Supplies	(12) 500 00	700 00	140 46
	Sundries	(22) 10,650 00	5,150 00	3,557 39
Expenses of Fair—				
	Commissions to Casual Salesmen	(4) 3,450 00	3,450 00	285 00
	Travelling Expenses	(5) 7,000 00	19,000 00	14,293 67
	Postage	(7) 3,000 00	3,000 00	2,984 36
	Promotional Literature	(10) 45,000 00	35,700 00	18,802 07
	Advertising	(10) 110,000 00	90,000 00	72,674 92
	Office Stationery, Supplies and Equipment	(11) 10,200 00	10,200 00	9,637 78
A	Booths, construction, erecting and dismantling	(14) 45,000 00	45,000 00	44,903 95
A	Reception and Club Room, construction, erecting and dismantling	(14) 2,500 00	6,350 00	5,850 00
A	Dining Room—cost of setting-up and refurbishing ..	(14) 1,800 00	1,800 00	1,800 00
	Storage	(22) 2,500 00	500 00	86 00
	London Branch	(22) 2,500 00	2,560 00	2,498 68
		<u>\$ 312,020 00</u>	<u>\$ 312,020 00</u>	<u>\$ 253,534 37</u>

A A contract amounting to \$228,182 was awarded to Design Craft, Ltd., Toronto, for refurbishing, erecting, new construction and dismantling of these structures. Progress payments totalled \$48,700.

STANDARDS DIVISION

Vote 457 Administration, including administration of the Precious Metals Marking Act

		Estimates	Allotments	Expenditures
Salaries	(1)	95,983 00	95,983 00	85,134 69
Professional and Special Services	(4)	2,000 00	2,000 00	1,564 10
Travelling Expenses	(5)	8,000 00	8,000 00	4,046 14
Freight, Express and Cartage	(6)	120 00	120 00	95 71
Postage	(7)	50 00	50 00	29 75
Telephones and Telegrams	(8)	750 00	750 00	493 32
Stationery, Supplies and Office Equipment	(11)	2,520 00	2,520 00	1,687 17
Sundries	(22)	1,500 00	1,500 00	116 40
		<u>\$ 110,923 00</u>	<u>\$ 110,923 00</u>	<u>\$ 93,167 28</u>

This vote was provided for the general expenses of the Division, which is responsible for the administration of the Acts and relative regulations in respect of electricity and gas inspection, laboratory service, precious metals marking inspection and weights and measures inspection.

Vote 458 Electricity and Gas Inspection Services, including administration of the Electricity and Fluid Exportation Act—Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries	(1)	443,254 00	447,554 00	446,875 37
Travelling Expenses	(5)	71,500 00	69,200 00	63,094 63
Freight, Express and Cartage	(6)	2,500 00	3,100 00	3,073 33
Postage	(7)	1,500 00	1,500 00	1,442 85
Telephones and Telegrams	(8)	3,000 00	3,000 00	2,911 86
Stationery, Supplies and Office Equipment	(11)	9,000 00	11,300 00	9,562 34
Supplies and Materials	(12)	8,350 00	8,350 00	7,955 10
Acquisition of Equipment	(16)	24,325 00	19,425 00	13,231 03
Repairs and Upkeep of Equipment	(17)	1,000 00	1,000 00	572 08
Sundries	(22)	1,000 00	1,000 00	329 71
		<u>\$ 565,429 00</u>	<u>\$ 565,429 00</u>	<u>\$ 549,048 30</u>

A distribution of expenditures by units follows:

Head Office	28,547 76	Nelson	7,981 13
Central Division	4,431 05	Ottawa	23,549 61
Western Division	257 40	Quebec	23,456 54
Belleville	22,214 25	Regina	16,386 37
Calgary	16,443 20	Saint John	18,106 81
Charlottetown	2,675 80	St. John's	8,135 86
Edmonton	15,688 60	Sudbury	21,253 25
Fort William	10,068 13	Three Rivers	11,178 65
Halifax	16,293 07	Toronto	77,160 64
Hamilton	39,705 22	Vancouver	30,103 98
London	43,375 73	Victoria	10,470 41
Montreal	70,928 31	Winnipeg	30,636 53
			<u>\$ 549,048 30</u>

Revenues arising from services provided through the above expenditures amounted to \$1,402,072.76, and included: electricity inspection fees, \$557,701.85; gas inspection fees, \$99,846; and duty assessed for the export of electric power, \$743,406.79.

Vote 459 Laboratory—Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	47,976 00	47,976 00	45,368 02
Travelling Expenses	(5)	4,000 00	4,000 00	1,682 18
Freight, Express and Cartage	(6)	100 00	100 00	84 27
Postage	(7)	25 00	25 00	25 00
Telephones and Telegrams	(8)	25 00	25 00	6 80
Stationery, Supplies and Office Equipment	(11)	200 00	200 00	181 51
Supplies and Materials	(12)	1,000 00	1,450 00	1,266 17
Acquisition of Equipment	(16)	17,695 00	17,245 00	9,423 32
Repairs and Upkeep of Equipment	(17)	1,000 00	1,000 00	506 86
Sundries	(22)	100 00	100 00	71 06
		<u>\$ 72,121 00</u>	<u>\$ 72,121 00</u>	<u>\$ 58,615 19</u>

Votes 460 and 790 Weights and Measures Inspection Services—Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	358,735 00	359,935 00	359,218 95
Travelling Expenses	(5)	55,000 00	58,000 00	57,012 58
Cartage	(6)	175,600 00	180,600 00	179,840 92
Freight and Express	(6)	2,000 00	2,000 00	1,534 62
Postage	(7)	2,000 00	2,000 00	1,480 74
Telephones and Telegrams	(8)	2,500 00	3,400 00	3,347 12
Stationery, Supplies and Office Equipment	(11)	12,000 00	12,000 00	8,015 46
Supplies and Materials	(12)	1,500 00	1,500 00	1,357 15
Acquisition of Equipment	(16)	27,250 00	17,150 00	2,893 66
Repairs and Upkeep of Equipment	(17)	2,000 00	2,000 00	1,407 40
Sundries, including Short Weight Expenditures	(22)	10,000 00	10,000 00	5,340 64
		<u>\$ 648,585 00</u>	<u>\$ 648,585 00</u>	<u>\$ 621,449 24</u>

A distribution of expenditures by units follows:

Head Office	16,835 84	Quebec	41,934 73
Belleville	19,133 28	Regina	31,426 07
Calgary	23,540 26	Saint John	17,418 26
Charlottetown	3,673 24	St. John's	37,069 56
Dawson	408 00	Saskatoon	30,348 81
Edmonton	33,164 93	Sherbrooke	17,655 04
Fort William	8,877 18	Sudbury	14,452 25
Halifax	20,310 19	Three Rivers	18,912 24
Hamilton	30,838 46	Toronto	53,705 12
London	37,923 63	Vancouver	40,198 56
Montreal	56,909 49	Winnipeg	33,329 40
Ottawa	33,384 70		
			<u>\$ 621,449 24</u>

Revenues arising from services provided through the above expenditures amounted to \$508,825.50, and included weights and measures inspection fees, \$504,356.74.

DOMINION BUREAU OF STATISTICS

Vote 461 Administration

		Estimates	Allotments	Expenditures
Salaries	(1)	140,648 00	141,648 00	139,444 55
Corps of Commissioners Services	(4)	1,750 00	1,800 00	1,793 40
Local Transportation	(5)	400 00	400 00	390 85
Travelling Expenses	(5)	1,500 00	1,000 00	265 20
Freight, Express and Cartage	(6)	100 00	100 00	39 63
Telephones and Telegrams	(8)	75 00	75 00	50 48
Stationery and Other Office Supplies and Equipment	(11)	1,000 00	500 00	54 83
Repairs and Upkeep of Equipment	(17)	800 00	1,000 00	836 26
Sundries	(22)	482 00	232 00	22 40
		<u>\$ 146,755 00</u>	<u>\$ 146,755 00</u>	<u>\$ 142,897 60</u>

Vote 462 Statistics, including contribution of \$3,000 to the Inter-American Statistical Institute

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	2,877,832 00	2,818,232 00	2,813,024 70
A Vital Statistics Fees	(4)	67,000 00	73,000 00	72,737 00
B Criminal Statistics Fees	(4)	16,000 00	19,000 00	18,631 45
Travelling Expenses	(5)	50,770 00	44,770 00	42,992 11
Freight, Express and Cartage	(6)	5,500 00	7,800 00	7,565 36
Postage	(7)	6,000 00	4,000 00	2,881 49
Telephones and Telegrams	(8)	12,000 00	16,750 00	16,685 08
Printing of Dominion Bureau of Statistics Publications	(9)	152,000 00	149,000 00	148,715 28
Office Stationery, Supplies and Equipment	(11)	295,000 00	351,700 00	349,889 32
C Rental of Office Equipment	(11)	137,178 00	137,476 00	137,400 55
Photographic Supplies	(11)	8,000 00	8,000 00	6,836 85
Contribution to the Inter-American Statistical Institute	(20)	3,000 00	3,000 00	2,971 48
Sundries	(22)	5,000 00	1,400 00	568 98
Publications for Crop Correspondents	(22)	15,000 00	18,000 00	17,350 37
Memberships in Technical Organizations, Scientific Journals, etc., for reference purposes	(22)	4,000 00	4,500 00	4,126 66
Conferences on Agricultural, Financial and Health and Welfare Statistics—				
Transportation Expenses	(5)	10,250 00	6,350 00	5,772 38
Sundries	(22)	1,300 00	1,300 00	877 95
Remuneration and Expenses of Enumerators of the Field Sampling Organization—				
Professional and Special Services	(4)	110,000 00	115,000 00	114,571 75
Travelling Expenses	(5)	30,000 00	25,900 00	25,893 88
Remuneration and Expenses of Enumerators to secure statistical returns and names of new stores—				
Professional and Special Services	(4)	3,900 00	3,900 00	2,568 31
Travelling Expenses	(5)	1,100 00	1,150 00	897 53
Admissions and Discharges—Mental Hospitals (Age-Sex Census)—				
Professional and Special Services	(4)	2,650 00	2,650 00	2,486 25
Office Stationery, Supplies, Equipment and Furnishings	(11)	350 00	350 00	46 09
Survey of facilities and services in Welfare Institutions—				
Salaries	(1)	9,440 00	10,040 00	9,873 21
Professional and Special Services	(4)	4,000 00	3,300 00	2,510 20
Printing of Departmental Reports and other Publications	(9)	660 00	660 00	
Office Stationery, Supplies and Equipment	(11)	900 00	1,600 00	1,552 44
		<u>\$3,828,828 00</u>	<u>\$3,828,828 00</u>	<u>\$3,809,426 67</u>

A Payments were made to provinces as follows: Newfoundland, \$3,188.30; Nova Scotia, \$3,591.20; Prince Edward Island, \$456.80; New Brunswick, \$2,677.40; Quebec, \$22,250.40; Ontario, \$23,422.40; Manitoba, \$3,591; Saskatchewan, \$3,689.60; Alberta, \$4,482.20; British Columbia, \$5,387.70.

B Consists of a great number of small amounts paid to justices of the peace, police magistrates and other criminal court officials for making returns on criminal statistics as required under authority of the Statistics Act, c. 45, 1947-48.

C Payment was made to International Business Machines Co., Ltd., Toronto.

Revenues arising from services provided through the above expenditures amounted to \$47,457.16 and included Dominion Bureau of Statistics, bulletin service, \$31,956.30.

Votes 463 and 791 Census of Population and Agriculture and the 1951 Census of Distribution

		Estimates	Allotments	Expenditures
Census Division (continuing operations)—				
Salaries	(1)	271,032 00	279,032 00	275,216 12
Freight, Express and Cartage	(6)	50 00	50 00	16 64
Telephones and Telegrams	(8)	50 00	50 00	
Printing of Census Reports	(9)	25,000 00	25,000 00	16,889 06
Stationery and Other Office Supplies and Equipment	(11)	3,300 00	3,300 00	300 52
Photographic Supplies	(11)	500 00	500 00	
Sundries	(22)	100 00	100 00	3 19
		300,032 00	308,032 00	292,426 53
A Expenses in connection with the 1951 Decennial Census of Population and Agriculture—				
Salaries	(1)	2,856,205 00	2,599,355 00	2,316,961 64
Professional and Special Services	(4)	2,654,505 00	2,652,405 00	2,536,709 05
Corps of Commissioners Services	(4)	6,000 00	6,800 00	6,716 60
Travelling Expenses	(5)	537,125 00	557,125 00	554,956 29
Freight, Express and Cartage	(6)	30,000 00	40,000 00	39,482 73
Postage	(7)	5,000 00	17,000 00	13,000 00
Telephones, Telegrams and other Communication Services	(8)	4,240 00	10,240 00	10,050 52
Films, Displays, Broadcasting, Advertising and other Informational Materials with the exception of Publications	(10)	47,050 00	50,050 00	48,111 68
Office Stationery, Supplies, Equipment and Furnishings	(11)	644,964 00	631,964 00	523,432 59
B Rentals	(15)	75,000 00	77,000 00	75,276 37
Sundries	(22)	5,000 00	5,000 00	2,284 46
		6,865,089 00	6,646,939 00	6,126,981 93
A Expenses in connection with the 1951 Decennial Census of Distribution (Merchandising Establishments)—				
Salaries	(1)	66,580 00	66,580 00	48,352 26
Professional and Special Services	(4)	20,000 00	25,000 00	22,606 24
Office Stationery, Supplies, Equipment and Furnishings	(11)	25,150 00	25,150 00	16,661 29
		111,730 00	116,730 00	87,619 79
C Preparation of the 1921 Census Index for Old Age Pensions Verifications—				
Salaries	(1)		188,750 00	154,707 01
Travelling Expenses	(5)		300 00	160 94
Freight, Express and Cartage	(6)		100 00	66 85
Rental of Office Equipment	(11)		10,000 00	7,557 50
Office Stationery, Supplies, Equipment and Furnishings	(11)		6,000 00	2,436 33
			205,150 00	164,928 63
		<u>\$7,276,851 00</u>	<u>\$7,276,851 00</u>	<u>\$6,671,955 88</u>

A Section 16 of the Statistics Act, c. 45, 1947-48 directs that a census of population and agriculture in Canada shall be taken by the Bureau, under the direction of the Minister in the month of June, 1951, and every tenth year thereafter and section 17 directs that a further census of population and agriculture shall be taken in the provinces of Manitoba, Saskatchewan and Alberta in June, 1956, and every tenth year thereafter. Under section 20, a census of industrial, trading, business or professional activities shall be taken at such intervals as the Minister may direct.

Expenditures to date for 1951 Decennial Census were: Population and Agriculture, \$6,638,203.38; Distribution (Merchandising Establishments), \$94,481.13.

Payments to commissioners, field supervisors and enumerators are detailed below.

B Expenditures were for rental of halls for instruction purposes and offices for commissioners and field supervisors.

C This expenditure was authorized by Treasury Board as the Dominion Bureau of Statistics is required under the provisions of the Old Age Pensions Act and The Old Age Security Act to make searches of Decennial Census records to establish the age of persons who are unable to secure birth certificates or to produce other evidence of age.

1951 DECENNIAL CENSUS OF POPULATION AND AGRICULTURE AND CENSUS OF DISTRIBUTION (MERCHANDISING ESTABLISHMENTS)

STATEMENT OF PAYMENTS TO COMMISSIONERS, FIELD SUPERVISORS AND ENUMERATORS, BY DISTRICTS

		Commissioner	Field Supervisors	Enumerators		
	District	Name	Services and Expenses	Services and Expenses	Services and Expenses	Total
Newfoundland						
Bonavista-Twillingate	1	Little, M.	1,952 86	3,794 29	8,658 14	14,405 29
Burin-Burgeo	2	Gaulton, T.	1,581 33	6,185 93	8,110 87	15,878 13
Grand Falls-White Bay	3	Duggan, A. G.	1,301 93	5,560 42	8,089 07	14,951 42
Humber-St. George	4	Parsons, R. A.	1,498 64	4,744 01	10,444 74	16,687 39
St. John's East	5	Proudfoot, W. F.	1,190 33	2,123 80	7,359 29	10,673 42
St. John's West	6	Tricco, J.	1,408 46	2,263 18	8,204 71	11,876 35
Trinity-Conception	7	Davis, F.	1,544 22	2,963 74	9,674 87	14,182 83
			10,477 77	27,635 37	60,541 69	98,654 83
Nova Scotia						
Annapolis-Kings	11	Neily, M. P.	1,783 69	3,970 59	12,013 26	17,767 54
Antigonish-Guysborough	12	Chisholm, A. J.	874 18	1,789 52	6,625 92	9,289 62
Cape Breton North and Victoria	13	MacLennan, C. H.	1,519 14	3,289 69	7,955 47	12,764 30
Cape Breton South	14	MacPherson, C.	1,554 64	2,305 69	8,889 32	12,749 65
Colchester-Hants	15	Fleming, R. H.	1,582 45	4,013 86	11,247 64	16,843 95
Cumberland	16	Fairbanks, J. O.	1,069 31	1,970 84	7,521 01	10,561 16
Digby-Yarmouth	17	Chipman, D. Sr.	1,511 89	3,154 63	9,276 13	13,942 65
Halifax	18	Leverman, F. G. H.	3,296 11	5,494 31	19,876 26	28,666 68
Inverness-Richmond	19	Urquhart, E. W.	1,382 93	3,640 18	8,795 75	13,818 86
Lunenburg	20	Burke, A.	1,179 68	1,818 53	7,423 33	10,421 54
Pictou	21	MacIntosh, A. M.	1,545 16	3,191 20	7,635 90	12,372 26
Queens-Shelburne	22	Claxton, J. L.	1,093 70	1,849 74	5,122 53	8,065 97
			18,392 88	36,488 78	112,382 52	167,264 18
Prince Edward Island						
Kings	8	Mullally, H.	1,118 85	2,010 82	4,801 43	7,931 10
Prince	9	MacInnis, J. P.	1,204 66	1,969 09	8,894 86	12,068 61
Queens	10	Nicholson, J. P.	1,164 90	3,046 06	9,542 04	13,753 00
			3,488 41	7,025 97	23,238 33	33,752 71

		Commissioner	Field Supervisors	Enumerators		
	District	Name	Services and Expenses	Services and Expenses	Services and Expenses	Total
New Brunswick						
Charlotte	23	Bruce, W.	962 40	1,906 37	5,052 01	7,920 78
Gloucester	24	Melanson, L. J. .	1,742 94	2,611 92	12,905 32	17,260 18
Kent	25	Richard, E.	852 28	1,700 38	6,453 04	9,005 70
Northumberland	26	Menzies, F. A. .	1,248 00	2,999 35	9,245 82	13,493 17
Restigouche-Madawaska ..	27	Michaud, J. M. .	1,521 85	2,976 57	12,308 84	16,807 26
Royal	28	Thorne, W. W. .	1,467 76	1,855 50	8,622 35	11,945 61
Saint John-Albert	29	Conlon, F. O. . .	1,812 58	2,870 54	10,900 19	15,583 31
Victoria-Carleton	30	Jones, E. R.	1,494 00	1,809 55	9,262 64	12,566 19
Westmorland	31	Scott, R. B.	2,404 63	4,085 49	12,819 50	19,309 62
York-Sunbury	32	Demming, H. C. .	1,467 19	2,831 11	9,974 72	14,273 02
			14,973 63	25,646 78	97,544 43	138,164 84
Quebec						
Argenteuil-Deux Montagnes	33	Valois, G.	1,209 20	3,627 85	9,746 07	14,583 12
Beauce	34	Bonin, G.	1,585 85	3,669 69	11,646 58	16,902 12
Beauharnois	35	Cousineau, M. .	1,070 52	1,438 56	6,415 15	8,924 23
Bellechasse	36	Patry, A.	991 65	2,545 09	8,085 87	11,622 61
Berthier-Maskinonge	37	Gervais, B.	1,837 26	3,998 95	9,989 88	15,826 09
Bonaventure	38	Lavoie, T.	1,471 72	3,493 29	11,123 09	16,088 10
Brome-Missisquoi	39	Bailey, E. B. . .	1,704 48	2,676 04	8,333 79	12,714 31
Chambly-Rouville	40	Joyal, D. E.	2,011 09	3,413 34	12,385 83	17,810 26
Champlain	41	Beaulieu, A.	1,229 93	2,591 38	9,044 39	12,865 70
Chapleau	42	Montembeault, J. E.	1,626 88	3,959 92	13,705 19	19,291 99
Charlevoix	43	Dufour, L. P. . .	1,124 15	2,679 32	9,236 81	13,040 28
Chateauguay-Huntingdon-						
Laprairie	44	Beaulieu, A. ...	1,344 07	2,561 83	9,644 45	13,550 35
Chicoutimi	45	Desbiens, C. H. .	2,134 51	3,626 46	9,516 46	15,277 43
Compton-Frontenac	46	Drouin, J. A. . .	2,552 80	4,483 38	10,097 25	17,133 43
Dorchester	47	Morin, S. P.	1,229 58	2,442 38	8,957 61	12,629 57
Drummond-Arthabaska ...	48	Logier, T.	1,690 39	3,588 40	11,843 41	17,122 20
Gaspé	49	Gagnon, D.	2,129 99	4,129 76	13,859 73	20,119 48
Gatineau	50	Merleau, J. E. . .	1,426 93	3,673 07	8,467 66	13,567 66
Hull	51	Mercier, L. P. . .	1,270 30	2,227 99	8,033 75	11,532 04
Iles-de-la-Madeleine	52	Chiasson, W. . .	847 10		2,732 05	3,579 15
Joliette-L'Assomption-						
Montcalm	53	Belanger, J. A. .	2,226 27	4,401 52	19,364 43	25,992 22
Kamouraska	54	Gagnon, A.	1,401 52	2,768 34	8,061 82	12,231 68
Labelle	55	Montreuil, C. . .	1,354 29	3,356 30	9,552 63	14,263 22
Lac St. Jean	56	Fillion, J.	941 27	2,469 47	7,172 14	10,582 88
Lapointe	57	Villeneuve, C. H.	1,301 91	2,757 69	8,816 11	12,875 71
Levis	58	Verret, A.	929 84	1,319 96	5,441 34	7,691 14
Lotbinière	59	Bedard, J.	1,280 59	3,258 65	8,833 01	13,372 25
Matapédia-Matane	60	Dionne, F.	1,623 78	3,975 01	13,053 57	18,652 36
Megantic	61	Olivier, J. A. . .	1,485 54	3,283 21	10,934 80	15,703 55
Montmagny-L'Islet	62	Marineau, J. . .	1,294 34	2,898 49	8,620 80	12,813 63
Nicolet-Yamaska	63	Caron, J. U.	1,948 40	3,596 65	11,593 16	17,138 21
Pontiac-Temiscamingue ..	64	Drolet, L.	2,189 23	4,100 57	10,360 04	16,649 84
Portneuf	65	Lacoursière, J. .	1,467 47	3,851 75	10,541 41	15,860 63
Quebec East	66	Drouin, H. P. . .	1,347 18	2,437 96	7,837 17	11,622 31
Quebec West	67	Jobin, R.	1,065 17	1,200 00	5,436 57	7,701 74
Quebec South	68	Lessard, J. P. . .	888 81	1,200 00	5,472 92	7,561 73
Quebec-Montmorency	69	Lapointe, P. E. .	1,904 59	2,535 23	10,007 14	14,446 96
Richelieu-Vercheres	70	Goulet, J.	1,340 93	2,876 33	7,665 74	11,883 00
Richmond-Wolfe	71	Desmarais, G. . .	1,473 17	2,924 21	10,615 06	15,012 41
Rimouski	72	Laniel, M.	1,494 74	3,420 28	12,932 02	17,847 04
Roberval	73	Otis, J. E.	1,378 32	2,308 21	9,380 10	13,066 63
St. Hyacinthe-Bagot	74	Lalonde, E.	1,418 98	3,086 73	10,103 34	14,609 05

			Commissioner	Field Supervisors	Enumerators	
	District	Name	Services and Expenses	Services and Expenses	Services and Expenses	Total
Quebec—Concluded						
St. Jean-Iberville-Napierville	75	Demers, M. J. .	1,097 58	1,978 56	8,540 77	11,616 91
St. Maurice-Lafleche	76	Paquette, A. .	1,600 81	2,355 60	8,704 41	12,660 82
Saguenay	77	Guay, A.	1,456 83	3,947 32	9,169 71	14,573 86
Shefford	78	Goyette, J.	1,291 89	3,398 44	9,442 92	14,133 25
Sherbrooke	79	Poulin, J. C. ...	1,047 75	1,522 34	6,639 03	9,209 12
Stanstead	80	Girard, A.	1,025 51	1,590 40	6,640 25	9,256 16
Temiscouata	81	Miville, J.	1,641 36	3,373 56	12,421 35	17,436 27
Terrebonne	82	Belanger, R.	1,775 18	2,866 23	10,486 72	15,128 13
Trois-Rivieres	83	Villeneuve, J. A.	1,107 16	1,298 43	7,281 58	9,687 17
Vaudreuil-Soulanges	84	Leger, L.	870 67	2,215 40	5,689 16	8,775 23
Villeneuve	85	Courtemanche, O.	1,817 66	3,365 59	11,428 89	16,612 14

Island of Montreal—

Cartier	86	Wiseman, M. .	963 63	1,200 00	5,750 68	7,914 31
Hochelaga	87	Cote, A.	1,078 49	1,800 00	6,555 95	9,434 44
Jacques Cartier	88	Pare, R.	1,063 03	1,949 43	6,685 93	9,698 39
Lafontaine	89	Martel, V. E. .	846 49	1,200 00	5,349 59	7,396 08
Laurier	90	LeBel, B.	849 27	1,200 00	5,239 64	7,288 91
Laval	91	Prevost, M.	2,038 37	2,017 98	10,470 47	14,526 82
Maisonneuve-Rosemont	92	Goulet, E.	1,307 40	1,800 00	7,985 84	11,093 24
Mercier	93	Roy, R.	1,513 05	2,012 85	9,523 94	13,049 84
Mount Royal	94	Burke, E.	1,790 28	2,416 40	11,907 56	16,114 24
Notre-Dame-de-Grace	95	Murphy, J. A. .	1,309 66	1,800 00	7,572 69	10,682 35
Outremont-St. Jean	96	Trotter, E.	923 87	1,200 00	5,611 20	7,735 07
Papineau	97	Marien, J.	1,074 15	1,200 00	6,304 39	8,578 54
St. Ann	98	Flynn, J. L.	789 95	1,200 00	4,708 81	6,698 76
St. Antoine-Westmount	99	Ronalds, H. J. .	988 15	1,800 00	6,760 12	9,548 27
St. Denis	100	Mongrain, O. .	1,107 15	1,800 00	6,987 52	9,894 67
St. Henri	101	Ferland, O. P. .	1,030 85	1,200 00	6,321 33	8,552 18
St. Jacques	102	Jodoin, M. B. .	1,038 68	1,921 00	6,941 84	9,901 52
St. Laurent-St. Georges	103	Laberge, T.	901 64	1,800 00	6,173 41	8,875 05
Ste. Marie	104	Pharon, E.	930 24	1,200 00	5,247 21	7,377 45
Verdun-La Salle	105	Blais, J. A.	1,327 08	1,800 00	8,548 33	11,675 41
			99,848 57	182,282 79	641,751 58	926,882 94

Ontario

Algoma East	106	Anglin, J. F. .	1,405 88	2,582 10	8,717 91	12,705 89
Algoma West	107	Allan, G. L. .	1,252 41	2,605 08	8,101 30	11,958 79
Brantford	108	Axworthy, G. .	1,033 37	1,407 08	6,525 31	8,965 76
Brant-Wentworth	109	Allan, R. H. .	1,223 74	2,215 17	7,808 99	11,247 90
Bruce	110	MacLeod, W. .	997 79	2,347 56	7,060 98	10,406 33
Carleton	111	Humble, G.	1,468 02	2,590 90	10,805 30	14,864 22
Cochrane	112	Donahue, F. J. .	1,669 90	3,801 03	9,090 16	14,561 09
Dufferin-Simcoe	113	Kyles, A. E. .	1,294 03	2,808 19	8,190 50	12,292 72
Durham	114	Shield, T. G. .	932 16	1,540 03	6,231 52	8,703 71
Elgin	115	Palmer, F.	1,430 52	2,158 86	10,130 26	13,719 64
Essex East	116	Hoolihan, F. .	1,495 81	2,594 15	9,583 18	13,673 14
Essex West	117	Holden, J.	1,628 30	1,996 07	10,275 88	13,900 25
Essex South	118	Gunn, S.	1,279 36	2,121 52	8,966 07	12,366 95
Fort William	119	McDevitt, C. .	1,447 63	1,891 87	9,520 75	12,860 25
Frontenac-Addington	120	Miller, W. P. .	1,293 20	2,657 10	8,728 20	12,678 50
Glengarry	121	Macdonald, E. .	731 65	1,450 55	4,323 44	6,505 64
Grenville-Dundas	122	Casselman, J. F.	1,026 66	1,606 15	7,086 33	9,719 14
Grey-Bruce	123	Newell, A.	1,497 56	2,429 89	8,481 89	12,409 34
Grey North	124	McDonald, F. .	1,105 79	1,380 74	7,301 39	9,787 92
Haldimand	125	Parkinson, A. W.	736 60	1,482 76	5,590 16	7,809 52
Halton	126	Padbury, H.	1,781 01	1,813 25	7,697 26	11,291 52
Hamilton East	127	Lanza, J.	1,163 01	1,800 00	7,044 29	10,007 30

		Commissioner	Field Supervisors	Enumerators	
		Services and Expenses	Services and Expenses	Services and Expenses	Total
District	Name	Expenses	Expenses	Expenses	
Ontario—Continued					
Hamilton West	128	Dillon, F. G. ..	1,099 65	1,800 00	6,266 37
Hastings-Peterborough	129	Munro, G.	1,409 67	2,619 77	6,708 63
Hastings South	130	Burgess, M. C. ..	1,243 11	1,476 51	8,162 67
Huron North	131	Wilson, J. A.	895 94	1,379 69	6,219 98
Huron-Perth	132	Morgan, A. W. ..	1,247 52	2,226 97	7,339 67
Kenora-Rainy River	133	Bourke, G. F. ..	2,098 25	4,756 89	14,529 86
Kent	134	Want, G.	2,071 29	2,724 09	12,069 19
Kingston City	135	McDonell, J. S. ..	665 19	600 00	3,715 02
Lambton-Kent	136	McKay, M.	1,484 61	2,486 61	8,281 27
Lambton West	137	Gibb, H.	1,412 49	2,116 38	7,863 90
Lanark	138	Darou, E. L.	959 24	2,503 72	6,297 60
Leeds	139	Leeder, B. F. ..	1,111 24	2,230 75	7,272 21
Lincoln	140	Aikens, J. B.	2,212 26	2,910 23	14,173 04
London	141	Copeland, G. F. ..	1,228 30	1,200 00	7,208 34
Middlesex East	142	Maginnis, G.	1,420 09	2,329 11	10,079 10
Middlesex West	143	Gibson, C. C.	1,067 33	2,121 92	7,491 92
Nipissing	144	Bourassa, J. R. ..	1,812 20	2,565 65	11,113 39
Norfolk	145	Yeager, C.	1,236 06	2,243 12	9,011 19
Northumberland	146	Douglas, J. F. R. .	1,011 42	2,051 05	7,207 71
Ontario	147	McIntyre, D.	1,511 52	2,924 91	11,142 24
Ottawa East	148	Legault, J. E.	925 06	1,200 00	5,942 10
Ottawa West	149	Dick, R. M.	1,188 74	1,800 00	7,578 32
Oxford	150	Bluelman, C.	1,548 43	3,051 56	10,954 87
Parry Sound-Muskoka	151	Taylor, G.	2,589 34	5,341 90	12,396 85
Peel	152	Barrett, T. H.	1,328 84	2,336 65	9,337 42
Perth	153	Taman, E. F.	1,170 65	2,034 51	8,292 44
Peterborough West	154	McClellan, A. J. .	1,102 88	1,452 11	7,431 73
Port Arthur	155	Southern, J.	1,685 63	3,113 05	14,630 13
Prescott	156	Landriault, G.	1,016 70	1,697 96	5,522 49
Prince Edward-Lennox ...	157	Warks, D. E.	962 31	1,539 83	7,182 06
Renfrew North	158	Graham, R. S.	1,681 81	2,123 44	8,766 01
Renfrew South	159	Jordan, H. A.	761 55	1,788 10	4,430 27
Russell	160	Begin, R.	1,317 27	2,202 57	8,651 48
Simcoe East	161	Burns, G.	1,180 86	1,814 99	8,081 06
Simcoe North	162	Leishman, R. S.	830 35	1,480 04	5,312 19
Stormont	163	McMahon, J. A.	1,115 19	2,077 41	7,770 43
Sudbury	164	Lamoureux, A.	2,189 71	3,345 65	14,086 72
Timiskaming	165	Moscoe, H. R.	1,405 34	2,633 22	9,448 27
Timmins	166	Evans, J. J.	1,172 38	1,408 68	6,029 56
Victoria	167	Williams, C.	1,342 62	3,208 59	9,991 29
Waterloo North	168	Wagner, J. E.	1,637 39	1,956 42	9,972 88
Waterloo South	169	Woods, W. C.	1,067 97	1,314 85	6,728 74
Welland	170	Henderson, H. J. .	2,707 73	3,859 10	16,484 82
Wellington North	171	Cook, R.	947 96	1,521 91	6,331 84
Wellington South	172	Moersch, F.	1,016 18	1,306 97	6,450 66
Wentworth	173	Reinke, R.	2,272 91	2,647 29	14,940 90
York East	174	Welland, R.	3,089 18	4,679 62	19,563 12
York North	175	Burt, P.	2,675 58	3,145 88	17,877 00
York South	176	Milner, C. A.	1,500 77	1,400 00	9,939 26
York West	177	Harrison, E.	2,218 66	3,207 26	14,199 67
Broadview	178	{ Hogg, W.	200 00		
		{ Wilkinson, E. J. L.	787 89	1,200 00	5,950 94
City of Toronto—					
Danforth	179	Herchman, W.	749 15	1,200 00	4,395 59
Davenport	180	Dunn, O. H.	1,014 24	1,200 00	5,963 58
Eglinton	181	Ryan, W. E. J.	1,199 17	1,800 00	7,417 69
Greenwood	182	Downey, M.	979 46	1,200 00	5,701 54
High Park	183	Skirrow, W. A.	968 98	1,200 00	6,078 19

		Commissioner	Services and Expenses	Field Supervisors Services and Expenses	Enumerators Services and Expenses	Total
	District	Name	Expenses	Expenses	Expenses	
Ontario—Concluded						
City of Toronto—Concluded						
Parkdale	184	Madden, J. E. .	973 06	1,200 00	5,683 25	7,856 31
Rosedale	185	Whitely, R. . .	899 38	1,200 00	5,836 78	7,936 16
St. Paul's	186	Feeley, J. H. . .	1,084 71	1,800 00	7,465 60	10,350 31
Spadina	187	Zuker, L. J. . .	1,431 12	1,800 00	8,645 63	11,876 75
Trinity	188	Phillips, A. A. .	1,021 44	1,200 00	6,189 98	8,411 42
			112,050 37	178,236 98	712,467 72	1,002,755 07
Manitoba						
Brandon	189	Clement, D. W. .	1,432 89	2,389 57	9,876 41	13,698 87
Churchill	190	Solstad, M. H. .	1,223 54	2,647 24	9,571 44	13,442 22
Dauphin	191	Marcroft, E. A. .	1,165 22	4,023 92	12,789 62	17,978 76
Lisgar	192	Pringle, W. T. . .	1,576 66	3,051 16	13,076 72	17,704 54
Marquette	193	Wherrett, W. T. .	1,474 99	3,934 62	12,144 22	17,553 83
Norquay	194	Lifman, B. J. . .	2,276 75	3,690 94	13,967 35	19,935 04
Portage-Neepawa	195	Stewart, W. M. .	1,465 25	3,644 58	12,061 32	17,171 15
Provencher	196	Gallant, A. . . .	1,780 59	2,891 85	10,959 27	15,631 71
St. Boniface	197	Shearer, G. P. . .	1,091 69	2,200 42	7,453 50	10,745 61
Selkirk	198	Thomas, H. F. H. .	1,275 63	2,232 55	9,706 66	13,214 84
Souris	199	McDonald, J. M. .	1,202 53	2,949 02	8,430 39	12,581 94
Springfield	200	Horodyski, W. . .	1,751 58	3,209 40	13,358 21	18,319 19
Winnipeg North	201	Taraska, P. . . .	1,178 41	1,200 00	7,142 82	9,521 23
Winnipeg North Centre ..	202	Doiron, J. R. . .	1,117 52	1,200 00	7,004 41	9,321 93
Winnipeg South	203	Teillet, R.	1,248 65	1,800 00	7,579 41	10,628 06
Winnipeg South Centre ...	204	Veales, H. R. . .	910 61	1,200 00	5,366 10	7,476 71
			22,172 51	42,265 27	160,487 85	224,925 63
Saskatchewan						
Assiniboia	205	MacDonald, R. A. .	1,433 53	5,566 58	12,058 92	19,059 03
Humboldt	206	Sutherland, S. M. .	1,312 99	4,655 95	13,924 90	19,893 84
Kindersley	207	Johnson, J. W. .	1,774 42	3,996 18	12,626 38	18,396 98
Lake Centre	208	White, W. J. . . .	2,016 11	5,326 45	12,172 80	19,515 36
Mackenzie	209	Harron, H.	1,478 93	6,006 30	14,793 46	22,278 69
Maple Creek	210	Loken, H.	2,461 51	6,600 53	15,551 13	24,613 17
Meadow Lake	211	Clark, H.	1,573 49	5,846 62	13,714 40	21,134 51
Melfort	212	Brown, J. E. . . .	1,687 88	4,808 59	14,197 25	20,693 72
Melville	213	Rombough, F. C. .	1,677 52	5,224 13	12,438 32	19,339 97
Moose Jaw	214	Jamieson, J. W. .	1,146 99	3,786 52	9,381 55	14,315 06
Moose Mountain	215	Turnbull, J. W. .	2,183 94	4,413 18	13,622 12	20,219 24
Prince Albert	216	Cheater, N. M. . .	1,885 18	3,656 85	11,179 64	16,721 67
Qu'Appelle	217	Taylor, R. G. . .	2,177 03	4,805 38	12,558 93	19,541 34
Regina City	218	Hipperson, W. L. .	1,063 80	1,203 95	6,572 80	8,840 55
Rosetown-Biggar	219	Mann, R.	2,333 09	4,779 26	11,635 16	18,747 51
Rosthern	220	Michayluk, A. W. .	1,410 11	4,459 90	11,857 07	17,727 08
Saskatoon	221	Cairns, J.	997 55	1,310 65	6,561 59	8,869 79
Swift Current	222	Dickson, F. . . .	1,322 69	4,813 70	11,859 05	17,995 44
The Battlefords	223	Policha, J. M. . .	1,329 60	4,307 66	11,152 80	16,790 06
Yorkton	224	Von de Sompel, G. .	1,751 13	3,984 32	13,044 68	18,780 13
			33,017 49	89,552 70	240,902 95	363,473 14
Alberta						
Acadia	225	Miller, S.	1,145 37	3,357 64	9,377 29	13,880 30
Athabaska	226	Belzil, R.	1,848 25	4,036 42	18,471 71	24,356 38
Battle River	227	Armishaw, P. M. .	1,353 18	3,637 43	10,885 74	15,876 35
Bow River	228	Schmaltz, L. J. . .	2,110 55	3,316 90	10,374 64	15,802 09
Calgary East	229	Connolly, C. J. . .	1,282 91	2,318 47	8,423 62	12,025 00
Calgary West	230	Young, D. J. . . .	1,344 13	2,338 33	9,558 69	13,241 15
Camrose	231	Legg, S. V.	1,819 82	3,466 78	12,855 32	18,141 92
Edmonton East	232	Fulton, J. H. . . .	1,435 42	1,811 15	8,998 65	12,245 22

		Commissioner	Field Supervisors	Enumerators	
	District	Name	Services and Expenses	Services and Expenses	Services and Expenses
Total					
Alberta—Concluded					
Edmonton West	233	Weber, J. A. . .	1,527 52	1,858 61	9,868 54
Jasper-Edson	234	MacLeod, D. .	2,255 38	5,616 46	21,270 75
Lethbridge	235	McKenzie, R. .	1,598 28	2,997 50	12,644 21
Macleod	236	Armstrong, R. E. G.	1,903 90	3,801 36	13,762 33
Medicine Hat	237	Broadfoot, D. .	2,056 65	3,864 25	14,830 78
Peace River	238	Hillman, A. R.	2,287 57	5,690 80	19,837 32
Red Deer	239	Miller, W. H. .	1,976 59	4,274 96	15,688 72
Vegreville	240	Maiko, L. J. .	2,230 27	4,204 12	14,050 59
Wetaskiwin	241	Wilson, L.	2,130 31	5,141 07	18,421 46
			30,306 10	61,732 25	229,320 36
British Columbia					
Burnaby-Richmond	242	Swan, J.	2,076 80	2,520 93	12,733 17
Cariboo	243	Stubbley, J.	1,714 33	5,813 69	24,313 50
Coast-Capilano	244	MacLeod, E. .	1,326 76	2,429 30	11,538 50
Comox-Alberni	245	Pollock, W. J. .	1,807 70	5,530 26	19,747 78
Fraser Valley	246	Wilson, L.	2,020 69	2,961 10	13,746 52
Kamloops	247	Hay, G. C.	2,313 31	3,436 81	19,196 04
Kootenay East	248	Lauzon, A.	1,299 26	2,296 34	8,263 16
Kootenay West	249	Wetmore, D. T.	1,565 86	4,068 71	11,285 08
Nanaimo	250	Poupore, W. E.	2,580 50	4,589 37	15,827 04
New Westminster	251	Bowden, W. D.	1,885 93	3,401 25	14,611 28
Skeena	252	Glasse, H. F. .	1,114 84	2,759 04	19,502 52
Vancouver-Burrard	253	Anderegg, R. V.	1,051 26	1,809 79	6,948 39
Vancouver Centre	254	Edgar, R. M. .	935 74	1,820 19	6,244 53
Vancouver East	255	Mulgrew, J. . .	1,431 72	1,829 11	7,988 18
Vancouver-Quadra	256	Walker, J. E. .	1,318 34	1,835 24	7,717 43
Vancouver South	257	Murray, E. T. .	1,443 04	1,800 00	8,446 12
Victoria	258	Burns, A. J. . .	1,182 41	1,849 20	7,437 65
Yale	259	Baldock, D. F.	3,318 21	3,855 33	17,582 76
			30,386 70	54,605 66	233,129 65
Yukon and Mackenzie River					
Yukon-Mackenzie River ..	260	{ Hardie, M. A. .	3,802 88		
		{ Carswell, R. A. .	1,669 01		
			5,471 89		
General					
Royal Canadian Mounted Police—					
Unorganized Districts ..					
				7,453 28	7,453 28
			\$ 380,586 32*	\$ 708,472 55	\$2,524,428 75
					\$3,613,487 62

* Includes \$52,853.76 paid in the fiscal year 1950-51.

Expenditures were charged as follows:

Votes 463 and 791, 1951-52

Expenses in connection with the 1951 Decennial Census of Population and

Agriculture—

Salaries	499,665 70
Professional and Special Services	2,525,102 37
Travelling Expenses	513,259 55

Expenses in connection with the 1951 Decennial Census of Distribution (Merchandising Establishments)—

Professional and Special Services	22,606 24
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Vote 437 1950-51	3,560,633 86
	52,853 76
	<u>\$3,613,487 62</u>

WHEAT AND GRAIN DIVISION

Vote 464 Salaries and other expenses

	Estimates	Allotments	Expenditures
Salaries	(1) 21,288 00	21,788 00	21,575 33
Travelling Expenses	(5) 3,000 00	2,350 00	1,838 03
Telephones and Telegrams	(8) 2,500 00	2,050 00	2,048 17
Stationery and Other Office Supplies and Equipment	(11) 600 00	1,200 00	750 39
Sundries	(22) 100 00	100 00	41 29
	<u>\$ 27,488 00</u>	<u>\$ 27,488 00</u>	<u>\$ 26,253 21</u>

This vote was provided for the general expenses of the Division which serves as the Department's procurement agency with regard to purchases of wheat, flour and other cereal products for foreign governments, and also keeps under constant survey Canada's position with reference to supply, transportation, and domestic and export demand.

The Director of the Division serves as secretary to the Wheat Committee of the Cabinet and as the departmental liaison officer to the Canadian Wheat Board.

Vote 465 To provide for the Canadian Government's annual assessment for membership in the International Wheat Council.....

25,000 00

Expenditures..... (20) \$ 18,145 80

CANADA GRAIN ACT

Vote 466 Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 102,674 00	100,274 00	95,857 52
Professional and Special Services	(4) 1,500 00	1,200 00	918 72
Travelling and Removal Expenses	(5) 9,000 00	9,700 00	9,245 56
Freight, Express and Cartage	(6) 175 00	175 00	77 08
Postage	(7) 400 00	600 00	556 20
Telephones and Telegrams	(8) 1,400 00	2,400 00	2,357 67
Printing of Departmental Reports and other Publications	(9) 2,100 00	2,000 00	1,636 14
Advertising	(10) 300 00	300 00	270 54
Office Stationery, Supplies and Equipment	(11) 1,400 00	2,400 00	2,176 70
Materials and Supplies	(12) 350 00	150 00	44 63
Buildings—Office Rentals	(15) 8,600 00	8,600 00	7,660 20
Light and Power	(19) 300 00	400 00	325 80
Sundries	(22) 1,200 00	1,200 00	782 88
	<u>\$ 129,399 00</u>	<u>\$ 129,399 00</u>	<u>\$ 121,909 64</u>

Votes 467 and 632 Board of Grain Commissioners—Operating and Maintenance Expenses, including inspection, weighing, registration, etc.

	Estimates	Allotments	Expenditures
Salaries and Wages	2,321,807 00	2,321,807 00	2,321,413 49
Allotted from Vote 131, Salaries, etc.	40,000 00	40,000 00	
	(1) 2,361,807 00	2,361,807 00	2,321,413 49
Overtime	(1) 96,000 00	96,000 00	91,627 08
Allowances	(2) 17,200 00	17,200 00	17,068 83
A Professional and Special Services	(4) 5,400 00	6,400 00	6,094 56
Travelling and Removal Expenses	(5) 82,000 00	75,900 00	67,675 41

	Estimates	Allotments	Expenditures
Freight, Express and Cartage	(6) 21,000 00	21,300 00	21,211 40
Postage	(7) 4,500 00	7,500 00	6,873 14
Telephones and Telegrams	(8) 8,000 00	9,200 00	9,021 96
Printing of Reports and Other Publications	(9) 5,000 00	5,000 00	1,148 56
Office Stationery, Supplies and Equipment	(11) 40,000 00	37,000 00	36,607 22
Materials and Supplies	(12) 14,500 00	16,000 00	15,504 63
Rentals of Offices	(15) 100,000 00	100,000 00	99,421 48
Acquisition of Equipment	(16) 21,000 00	21,100 00	20,749 09
Repairs and Upkeep of Equipment	(17) 3,500 00	3,500 00	3,054 02
Electricity	(19) 5,000 00	5,600 00	5,451 18
Sundries	(22) 5,000 00	6,400 00	5,886 34
	<u>\$2,789,907 00</u>	<u>\$2,789,907 00</u>	<u>\$2,728,808 33</u>

This vote was provided for the expenses of grain inspection, grain weighing and other related services performed by the Board under authority of the Canada Grain Act, c. 86, R.S., as amended.

A. Comprised the following expenditures: grain appeal tribunals, \$4,194.50; grain standard committees, \$1,900.

Revenues arising from services provided through the above expenditures amounted to \$2,958,719.87 and included: grain inspection, \$1,811,486.57; grain weighing, \$907,284.76; registration and cancellation of warehouse receipts, \$50,340.04; grain sampling, \$34,441.11; overtime, \$61,818.97; elevator licence fees, \$29,337; and sale of grain samples, \$49,489.77. It should be noted that these amounts represent cash received in the current fiscal year whereas those shown in the Appendix quoted below are on an accrual basis.

A statement of Revenue and Expenditure of the Board of Grain Commissioners for Canada for the fiscal year ending March 31, 1952, as certified by the Auditor General of Canada, will be found in Appendix 1 to this section, see page Y—31.

Votes 468, 792 and 633 Canadian Government Elevators—Operation and Maintenance Expenses (Revote \$100,760)

	Estimates	Allotments	Expenditures
Salaries and Wages	476,759 00	468,759 00	468,759 00
Allotted from Vote 131, Salaries, etc.	22,000 00	22,000 00	7,896 88
	(1) 498,759 00	490,759 00	476,655 88
Overtime Pay	(1) 29,000 00	40,000 00	39,414 22
Allowances	(2) 1,200 00		
Travelling Expenses	(5) 2,500 00	7,500 00	7,159 36
Freight, Express and Cartage	(6) 550 00	600 00	580 35
Postage	(7) 1,600 00	1,700 00	1,883 60
Telephones and Telegrams	(8) 1,700 00	1,950 00	1,904 89
Office Stationery, Supplies, Equipment and Furnishings ...	(11) 2,840 00	2,840 00	2,680 50
Materials and Supplies	(12) 51,000 00	52,600 00	51,505 54
Repairs and Upkeep of Buildings and Works	(14) 153,316 00	145,316 00	144,213 93
Rentals	(15) 7,800 00	7,800 00	7,608 45
Repairs and Upkeep of Equipment	(17) 10,000 00	10,000 00	9,685 13
Public Utility Services	(19) 153,286 00	153,286 00	153,140 83
Sundries	(22) 17,866 00	17,066 00	11,676 82
	<u>\$ 931,417 00</u>	<u>\$ 931,417 00</u>	<u>\$ 907,909 50</u>

This vote was provided for the expenses of management and operation, from headquarters at Fort William, of the Canadian Government elevators at Saskatoon, Moose Jaw, Lethbridge, Edmonton, Calgary and Prince Rupert and maintenance of the Canadian Government elevator at Port Arthur, which is leased to a private firm.

Revenues arising from services provided through the above expenditures amounted to \$1,437,160.56 and included storage and elevation of grain, cleaning, drying, etc., \$1,241,828.13; sale of surplus grain, \$3,397.81; sale of screenings, \$104,064.72, and rent of Port Arthur Elevator, \$85,441.06. It should be noted that these amounts represent cash received in the current fiscal year whereas those shown in the appendix quoted below are on an accrual basis.

The Balance Sheet as at March 31, 1952, as certified by the Auditor General together with supporting schedules will be found in Appendix 2 to this section, see page Y—34.

Vote 469 Canadian Government Elevators—Construction of Safety Devices, and Acquisition of New Equipment (Revote \$64,368)

		<u>Estimates</u>	<u>Amounts</u>	<u>Expenditures</u>
Construction of Buildings and Works	(13)	61,000 00	61,000 00	
Acquisition of Equipment	(16)	3,368 00	3,368 00	
		<u>\$ 64,368 00</u>	<u>\$ 64,368 00</u>	

SPECIAL

Votes 470 and 793 To provide for payments by the Government of Canada under agreement dated July 10, 1950, between the Government of Canada and the Government of Manitoba, establishing the Greater Winnipeg Dyking Board (Revote)

Expenditures..... (20) \$1,705,793 00
\$1,585,552 89

The Greater Winnipeg Dyking Board was established in accordance with the terms of an agreement dated July 10, 1950, between the Government of Canada and the Government of the Province of Manitoba. The Board consists of a Chairman and two members. Details of expenditures are shown in the financial statement of the Board in Volume II of this Report.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S..... (21) \$ 10,906 96

Expenditures for other Departments

Services were rendered to the Department of External Affairs involving expenditures of \$10,265,122.46 which were charged to the appropriations of that Department for the Colombo Plan.

Payments of Damage Claims

Sundry claims, each under \$1,000 (6)\$ 1,768 00

REVENUES

Comparative Summary

	<u>1951-52</u>	<u>1950-51</u>
Ordinary Revenue—		
Tax Revenue:		
A Miscellaneous Taxes	743,406 79	608,601 82
Non-Tax Revenue:		
B Return on Investments	222 41	64 40
C Privileges, Licences and Permits	169,164 50	154,650 26
D Proceeds from Sales	163,378 99	60,180 55
E Services and Service Fees	5,669,932 84	3,820,986 49
F Refunds of Previous Years' Expenditure	11,304 02	41,266 45
G Miscellaneous	27,913 91	13,822 42
Total Ordinary	<u>\$6,785,323 46</u>	<u>\$4,699,572 39*</u>

* The difference between this amount and that shown in the Public Accounts for 1950-51 is included in the comparative figures under the Department of Defence Production.

Details

Ordinary Revenue—

Tax Revenue:

A	Miscellaneous Taxes: Duty assessed for the export of electric power	743,406 79
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Non-Tax Revenue:

B	Return on Investments: Miscellaneous	222 41
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C Privileges, Licences and Permits:

Elevator licence fees	29,337 00
Rent of Port Arthur elevator leased to McCabe Bros., Grain Co.	85,441 06
Fees collected by Canadian Government Trade Commissioners in foreign countries for signing certificates on customs invoices, etc.	1,818 13
Admissions, Canadian International Trade Fair, 1951	37,439 97
Restaurant concession, Canadian International Trade Fair, 1951	11,116 52
Sundries	4,011 82

169,164 50

D	Proceeds from Sales: Board of Grain Commissioners—grain samples, \$49,489.77; Canadian Government Elevators—surplus grain, \$3,397.81, screenings, \$104,064.72; sundries, \$6,426.69	163,378 99
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E Services and Service Fees:

Board of Grain Commissioners—

Inspection	1,811,486 57
Weighing	907,284 76
Registration and cancellation of warehouse receipts	50,340 04
Sampling	34,441 11
Overtime	61,818 97

Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.)

Calgary	170,030 93
Edmonton	244,953 28
Lethbridge	48,567 50
Moose Jaw	343,290 59
Prince Rupert	92,456 58
Saskatoon	342,529 25
Electricity inspection fees	557,701 85
Electricity laboratory fees	460 25
Gas inspection fees	99,846 00
Weights and measures inspection fees	504,356 74
Weights and measures laboratory fees	2,753 80
Dominion Bureau of Statistics, bulletin service	31,956 30
Rent of space, Canadian International Trade Fair, 1951	352,077 50
Sundries	13,580 82

5,669,932 84

F	Refunds of Previous Years' Expenditure	11,304 02
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G	Miscellaneous: Parking fees, rental of furniture, etc., Canadian International Trade Fairs, \$14,609.15; tabulating service, etc., by Dominion Bureau of Statistics, \$8,635.31; fines, \$4,000; sundries, \$669.45	27,913 91
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Total Ordinary

\$6,785,323 46

Certified correct.

B. G. McINTYRE,

Comptroller of the Treasury.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	<u>Dr. Balance</u> <u>Mar. 31, 1951</u>	<u>Debit</u>	<u>Credit</u>	<u>Dr. Balance</u> <u>Mar. 31, 1952</u>
Cash and Other Current Assets				
<i>Working Capital Advances—</i>				
<i>Departmental:</i>				
A Board of Grain Commissioners— Canadian Government Elevators..	5,771 33	2,038,997 09	1,996,387 64	48,380 78
B Posts Abroad		131,904 74	1,097 05	130,807 69
<i>Crown Corporations:</i>				
C Export Credits Insurance Corporation —Capital Surplus	5,000,000 00			5,000,000 00
	5,005,771 33	2,170,901 83	1,997,484 69	5,179,188 47
Loans to, and Investments in, Crown Agencies				
<i>Miscellaneous—</i>				
D Export Credits Insurance Corporation —Capital Stock	5,000,000 00			5,000,000 00
Other Loans and Investments				
<i>To United Kingdom and Other Governments—</i>				
E Government of Union of Soviet Socialist Republics	8,992,488 79			8,992,488 79
<i>Miscellaneous—</i>				
F R. P. Bower		5,000 00	5,000 00	
	8,992,488 79	5,000 00	5,000 00	8,992,488 79
	\$ 18,998,260 12	\$ 2,175,901 83	\$ 2,002,484 69	\$ 19,171,677 26
	<u>Cr. Balance</u> <u>Mar. 31, 1951</u>	<u>Debit</u>	<u>Credit</u>	<u>Cr. Balance</u> <u>Mar. 31, 1952</u>
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
G Outstanding Imprest Account Cheques —Trade and Commerce	6,932 64	6,932 64	1 00	1 00
H Wheat Bonus Certificates	7,746 33	50		7,745 83
	14,678 97	6,933 14	1 00	7,746 83
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
I Contractors' Securities—Cash—Trade and Commerce	25,873 85	26,046 33	26,302 48	26,130 00
J Board of Grain Commissioners—Grain Overages	17,875 79		3,452 22	21,328 01
K Board of Grain Commissioners— Default Trust Account		555 00	555 00	
L Technical Workers	5,412 00	4,450 00		962 00
M Central Mortgage and Housing Cor- poration		9,000 00	9,000 00	
N Space Rental Deposits—Canadian International Trade Fairs	258,720 12	359,045 53	261,942 16	161,616 75
	307,881 76	399,096 86	301,251 86	210,036 76

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
O Trade and Commerce Suspense.....	632,871 66	633,644 07	2,712 45	1,940 04
P Unclaimed Cheques Suspense—Trade and Commerce	2,106 61	1,961 40	521 90	667 11
	634,978 27	635,605 47	3,234 35	2,607 15
	<u>\$ 957,539 00</u>	<u>\$ 1,041,635 47</u>	<u>\$ 304,487 21</u>	<u>\$ 220,390 74</u>

- A This account is operated pursuant to the provisions of section 163, Canada Grain Act, c. 5, 1930, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the Consolidated Revenue Fund to the Board of Grain Commissioners for working capital to meet freight charges and weighing and inspection fees on grain received into or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.
- B The authority for advances in connection with this account is provided through the following parliamentary appropriation:

Vote 657 To provide, subject to Regulations of the Treasury Board, for working capital advances in the current and subsequent fiscal years to posts and employees on posting abroad, and to authorize the creation of a special account in the Consolidated Revenue Fund to which shall be charged such advances and to which shall be credited expenditures made by and advances recovered from the said posts and employees, the excess of the amounts charged over the amounts credited to the account at any time not to exceed	200,000 00
Expenditures	\$ 130,807 69

The credit represents repayments during the current fiscal year.

- C Subsection 3 of section 10 of the Export Credits Insurance Act, c. 39, 1944-45, prescribes that for any part of the subscription to the capital stock of the Corporation, the Minister of Finance shall pay to the Corporation an equal amount to be credited to capital surplus account. The closing balance represents the amount paid under this authority (see under Loans to, and Investments in, Crown Agencies). The accounts of the Corporation are audited by the Auditor General of Canada and the Statement of Assets and Liabilities as at December 31, 1951, as certified by him, together with supporting schedule will be found in Volume II of this Report.
- D The Corporation was incorporated under the Export Credits Insurance Act, c. 39, 1944-45, to promote the revival of trade by the provision of Government guarantees to encourage exports from Canada. The closing balance represents the subscription by the Minister of Finance for capital stock in the Corporation as authorized by subsection 2 of section 10 of the Act.
- E The outstanding balance represents disbursements and interest on a recoverable basis, for foodstuffs and other requirements in the fiscal year 1945-46, under authority of section 3 of the War Expenditure and Demobilization Appropriation Act, No. 2, c. 37, 1945. Pursuant to an exchange of notes between the two countries, the amount shown as the closing balance is to be paid, together with interest at 2 per cent per annum from July 1, 1950, in 5 instalments—June 30, 1953, March 31, and December 31, 1954, September 30, 1955 and June 30, 1956.
- F The debit in this account represents a loan made to R. P. Bower of the Trade Commissioner Service, London, England, on June 1, 1951, as authorized by T.B. 404138, March 16, 1951. The credit represents repayment.
- Interest at the rate of 4½ per cent per annum on the loan amounting to \$75 was received and credited to Revenue—Return on Investments.
- G At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account. The debit in this account represents the transfer to the Department of Defence Production of amounts pertaining to that Department.
- H Pursuant to an Act Respecting Wheat, c. 60, 1931, the Governor in Council authorized payment out of the unappropriated moneys in the Consolidated Revenue Fund of the sum of five cents per bushel for wheat grown in the Provinces of Manitoba, Saskatchewan and Alberta, in the year 1931 and delivered to any licensed elevator in the Western Inspection Division, commission merchant, track buyer or grain dealer, as defined by the Canada Grain Act.
- Payment was made via the medium of certificates; the closing balance represents the Department's liability in respect of those still outstanding.

- I Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. No bonds were held at the close of 1951-52.
- J With respect to the annual weigh-up of grain in store in public and private elevators as required by sections 138 and 138A of an Act to amend the Canada Grain Act, c. 36, 1939, excess net overages disclosed in each crop year belong to the Crown and may be disposed of as the Board directs. The proceeds from the sale of such overages for the present year, \$3,452.22, were credited to this account.
- K Remittances covering matured interest on securities held as surety for licencees in the amount of \$555 were credited to this account and payments were subsequently made to the licencees concerned.
- L P.C. 2047, May 29, 1947, provided for the employment in Canada of selected German scientists and technicians required for industrial and educational purposes. This account is credited with cash deposits, received from prospective employers of such persons, of amounts estimated as necessary to defray their travelling expenses from Germany to Canada and return, and debited with the relative travelling expenses when ascertained.
- M Advances received from Central Mortgage and Housing Corporation for work to be performed by the Dominion Bureau of Statistics were credited to this account and the expenditures for such work were debited hereto. The unexpended balance was refunded to the Corporation.
- N The opening balance and the credit represent the amount received for rent of space at the Canadian International Trade Fairs, 1951 and 1952. The debit represents refunds of deposits, \$6,968.03, and \$352,077.50 for rent of space, Canadian International Trade Fair 1951, transferred to Ordinary Revenue—Services and Service Fees.
- O Receipts which cannot be allocated immediately are credited to this account pending advice which will enable their proper disposition.
- P All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue, are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	89,560 37	115,805 02
Previous Years—Collectible	3,048 09	2,810 41
—Uncollectible	1,095 41	43,230 24
	<u>\$ 93,703 87</u>	<u>\$ 161,845 67</u>

Items totalling \$42,361.39 were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each of the three sections, which are entitled Administration and General, Canada Grain Act, and Outside of Canada, respectively, contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each section contains the names of other salaried employees who received travelling expenses of \$500 or over.

The lists in respect of employees outside of Canada also contain the annual rates of living and representation allowances for Foreign Service Officers and Administrative Staffs abroad.

ADMINISTRATION AND GENERAL

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bull, W. F. Deputy Minister	\$ 13,500 00	\$ 1,774 28	Keyfitz, N.	7,500 00	1,592 03
Sharp, M. W., Associate Deputy Minister ...	12,000 00	1,877 60	Laird, S. W.	7,416 00	
Master, O., Asst. Deputy Minister	9,500 00		Leacy, F. H.	5,980 00	1,521 07
Ausman, L. H.	6,100 00	{ 1,135 78 2,418 65* 4,243 31	Leitch, J. E.	5,780 00	
Bannerman, G. F.	9,000 00		Lemieux, O. A.	7,200 00	1,035 00
Barclay, J. A.	5,260 00		LeNeveu, A. H.	5,580 00	
Barkley, S. G.	5,560 00		Leslie, E. A.	5,540 00	838 86†
Barrow, B. G.	5,580 00	850 42	Losce, W. H.	6,580 00	
Berry, W. L.	5,140 00		Lowther, J. H.	6,460 00	836 43
Black, W. G.	5,120 00		MacKay, J. E.	5,240 00	
Blyth, C. D.	6,460 00	653 57	Macklin, V. J.	6,580 00	959 23
Brown, H. L.	7,500 00	2,634 54	MacLean, R. W.	8,000 00	
Brown, R. A.	5,260 00		Mahoney, M. J.	5,560 00	
Brown, T. M.	5,580 00		Mallory, G. D.	6,780 00	2,662 25
Cavell, R. G. N.	12,000 00	2,940 28	Marshall, H.	10,000 00	2,379 43
Cheney, H. W.	6,480 00		Marshall, J. T.	8,200 00	1,058 70
Climo, T. A.	5,000 00		McGinnis, C. F.	6,860 00	819 84
Cohen, A.	5,260 00		McKellar, N. L.	5,920 00	
Cosgrave, L. M.	7,200 00	669 59	McLeod, G. G.	6,460 00	
Cosgrove, F. P.	5,590 00	2,663 50	McLeod, H.	5,920 00	
Cowper, G. C.	6,300 00		McMorran, A. B.	5,580 00	872 26
Deslauriers, A.	5,580 00		Moore, W. I.	5,540 00	
Elworthy, R. T.	5,560 00		Neal, A. L.	6,500 00	1,851 79
Ewert, W. F.	5,640 00	719 41	Nyenhuis, K.	5,560 00	
Fink, I.	5,540 00		Ogilvie, R. E. H.	5,540 00	
Firestone, O. J.	8,200 00		O'Higgins, O'N.	5,280 00	
Forbes, G. R.	5,280 00		Owen, D.	6,360 00	843 76†
Forsyth, J. L.	5,920 00		Paget, E. B.	5,560 00	
Fortington, A. E.	5,560 00		Parker, C. V.	7,200 00	
Fraser, W. J. S.	5,120 00		Paterson, G. R.	8,200 00	995 40
Gardiner, J. R.	5,120 00	1,187 90	Phillips, C. S.	5,800 00	
Gilbert, H. A.	6,060 00		Poley, G. R.	5,560 00	1,307 87
Goldberg, S. A.	6,300 00		Porter, W. D.	6,220 00	1,043 74
Grant, J. F.	6,120 00		Potter, H. K.	5,300 00	
Grant, W. H.	5,560 00		Pouliot, L. J.	5,260 00	
Greenway, H. F.	6,580 00		Power, E. F.	6,060 00	574 89
Hall, G. S.	6,260 00		Ralston, D. L.	5,640 00	
Harris, F.	5,780 00	1,089 28	Robbins, J. E.	6,220 00	
Harvey, D.	8,500 00	547 55	Rochester, G. H.	6,320 00	1,880 85
Hayden, B. R.	5,540 00	904 80	Rodger, L. J.	5,420 00	
Heasman, G. R.	9,500 00	2,067 02	Ross, M. A.	5,580 00	
Hills, T. F.	5,100 00		Roughsedge, M. E. K.	5,580 00	
Hoffman, C. C.	8,000 00	2,243 73	Rowebottom, L. E. ...	5,020 00	
Holmes, A. D.	5,460 00		Savard, P. A.	5,120 00	2,130 48
Hungerford, W. G. D. ...	6,000 00	1,228 67	Schwartzman, D.	5,260 00	
Isbister, C. M.	8,200 00	1,649 75	Scott, C.	6,300 00	
Jarman, A. W.	6,300 00	1,763 18	Scully, H. B.	5,300 00	889 72
Jarrett, H. V.	5,420 00	935 39	Sim, F.	8,500 00	638 09
Jones, D. H.	5,260 00		Stuchen, P.	5,580 00	675 26
Kane, L. A.	5,580 00		Thorne, E. C.	5,560 00	
Kemp, H. R.	8,000 00		Tooms, A. A.	5,580 00	
			Tucker, M. C.	5,100 00	
			Vogel, G. N.	6,080 00	
			Wagdin, G. A.	5,260 00	
			Wilson, C. F.	7,800 00	1,653 73

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adshead, J. L.	\$ 543 10	Goodwin, J. R.	1,186 27	Nesbitt, W. A.	1,025 28
Allen, H. L.	696 85	Gordon, G.	776 60	Nichafor, J.	1,145 86
Aman, T. S.	863 32	Guenther, W. F. ...	669 97	Parker, G. E.	894 98
Anderson, H.	565 32	Hanson, B. A.	695 69	Payne, L. F.	1,213 11
Andrews, W. G.	1,434 85	Harper, T. J.	847 48	Pendleton, M.	1,519 60
Axford, S. J.	893 05	Harrington, J. V. ...	1,118 50	Penner, A.	874 39
Baillargeon, J. E. L. ...	985 54	Hatchette, G. F.	1,126 86	Phillips, A. J.	517 03
Baker, H. C.	683 44	Head, E. J.	2,176 58	Piche, L. C.	955 50
Baldwin, A. K.	590 15	Heaslip, T. S.	1,407 93	Piirainen, G. O.	858 26
Bedard, O.	1,892 68	Hebert, J. B.	853 90	Platt, D. R.	1,218 44
Berthiaume, J. G. ...	895 29	Henderson, L. F. ...	781 89	Plewes, F. G.	1,334 13
Billings, W. R.	1,103 84	Henderson, W. J. ...	1,649 73	Powers, A. J.	746 33
Bissonnette, H.	772 85	Honsinger, J.	1,028 45	Prendergast, G. S. ...	2,206 24
Bissonnette, J. A. G. ...	875 16	Huckabay, M. D.	839 33	Pryce, B. L.	1,023 42
Boardman, F. G.	893 40	Jackson, C. E.	703 29	Purcell, W. J. H.	836 73
Bonkoff, E. J.	888 57	Jacques, B.	516 15		800 42*
Bougie, J. N.	644 01	Jarvis, L.	1,053 81	Readman, G.	572 39
Boyd, J. H.	771 17	Jewett, F. C.	1,016 74	Redmond, L. V.	709 79
Boyd, W. R.	862 87	Johnson, R. E.	904 81	Rintoul, J. H.	563 90
Briggs, C. D.	512 63	Johnstone, J. K.	1,378 25	Ritchie, D. F.	666 53
Briggs, J. F.	1,087 89	Jones, P. G.	833 82	Robertson, A. F.	560 64
Brodeur, R.	2,472 22	Jones, R.	776 35	Robertson, A. J.	771 50
Brodie, A. B.	636 50*	Joyce, C. J.	570 08	Robidas, M.	607 84
Brown, R. G.	3,316 57	Kincade, R. M.	856 49	Rowan, A.	1,173 01
Burns, A. W.	592 32	Kyle, L. M.	958 77	St. Laurent, G.	525 62
Butcher, B. R.	1,200 51	Laidlaw, K. A.	1,799 82	St. Pierre, L. J. R. ...	501 24
Butler, E. A. B.	588 60	Leblanc, A.	608 58	Seaward, E. D.	912 46
Butterfield, E. S.	723 90	Lefebvre, J. J.	1,082 00	Serdongs, F. A.	747 20
Cameron, W. A.	546 48	Leggott, W. A.	1,249 89	Setter, J. W.	892 07
Clark, T.	1,862 54	Lemay, H. A.	965 51	Shaw, F. J.	688 16
Clark, W. G.	1,681 40	Lemieux, J. O.	520 38	Smale, H. R.	674 80
Clarke, G. C.	972 30	Lennerton, T. H. ...	564 90	Smyth, M.	655 63
Clarke, J. S.	968 56	Lewis, R.	1,168 99	Soucy, F.	933 21
Cloutier, O.	940 36	Liddle, J. T.	1,639 17	Steacy, A. G.	632 94
Cruikshank, J. A. ...	2,573 61	Love, A. A.	1,224 14	Stranks, G.	784 03
Cushman, M.	994 55	Lowerson, C. C.	1,408 31	Symonds, J.	779 04
Davy, R.	1,052 85	MacDonald, L. R. J. ...	672 98	Tarbolton, J. S.	638 89
Demerling, R. M. ...	1,140 63	Malone, C. J.	674 51	Taylor, H. B.	649 21
Downie, J. E.	876 67*	McCormick, S. R. ...	700 47	Thibault, A.	855 20
Dunn, J. C.	505 14	McGowan, G.	562 54	Thomson, J. H.	704 97
Eastwood, H. J. W. ...	638 71	McHattie, J. A.	738 23	Thomson, R. K.	1,905 04*
Ellergodt, C. H.	683 65	McIntosh, D. A.	1,556 40	Thorburn, J. M.	552 27
Ellis, R. S.	1,217 80	McKay, J. W.	541 28	Tremblay, P.	1,868 88
Farquhar, J. G.	1,149 94	McLeod, E. T.	609 20	Trudel, J. R.	2,002 52
Fethers, E. T.	706 14	McRitchie, G. W. ...	682 17	Ulch, J. L.	645 84
Finner, D. J. L.	686 34	Metcalfe, A. G.	618 00	Underwood, H. M. ...	578 84
Fitzmaurice, A.	999 42	Metcalfe, S. B.	507 20	Verville, J.	580 54
Fleming, J.	737 76	Millar, C.	1,432 63	Vezina, M. B. J.	685 47
Fleming, M.	1,308 70	Milot, J. G.	657 47	Walker, V. B.	969 35
Fletcher, J. B.	1,353 25	Miskew, J.	528 41	Whelan, J.	637 96
Forbes, K. W.	972 45	Mitchell, R. O.	560 74	White, P. B.	786 20
Francis, D.	588 69	Moisan, G.	543 46	Whitfield, P.	798 62
Gagnon, H. L.	1,098 90	Moran, J. C.	952 99	Whitworth, F. E. ...	541 85
Gaudette, J. P. P. ...	606 55	Morrow, E. H.	1,258 14	Wightman, V. F. ...	915 74*
Germain, C. A.	712 99	Murphy, C. W.	1,316 74*	Wilkins, H. E.	696 20
Gilfillan, C. G.	1,006 18	Murphy, S.	783 02	Wood, T. C.	1,309 20
Godbout, J. A.	505 88	Neal, G. E.	587 00	Ziola, R.	801 58

* Removal expenses.

† These items were charged to Department of Defence Production, Vote 76.

CANADA GRAIN ACT

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McKenzie, D. G., Chief Commissioner	\$ 12,000 00	\$ 717 23	Marples, P. J.	5,460 00	
Aitken, T. R.	5,260 00		McLean, A. G.	7,500 00	2,098 30
Anderson, J. A.	7,800 00	983 88	Meredith, W. O. S.	5,580 00	
Baxter, E. E.	5,020 00		Milner, R. W.	10,000 00	658 06
Calder, A. T.	6,300 00	683 05	Munro, J. R.	6,200 00	
Capon, S. M.	6,560 00	2,936 99	Priseott, A.	5,120 00	
Conacher, M. J.	5,120 00		Rayner, J.	7,500 00	1,247 40
Dollery, A. F.	7,800 00	662 25	Reader, F. T.	5,240 00	
Forsyth, J. F.	5,460 00		Ritchie, F. G.	6,380 00	
Hetherington, R.	7,800 00	1,119 98	Robertson, C. E.	5,300 00	
Hlynka, I.	5,920 00		Smith, P. J.	5,120 00	529 00
Lawson, W. J.	5,240 00		Spittle, C. F.	5,140 00	
MacKinnon, M. M.	7,500 00	2,382 64	Vallance, J.	10,000 00	984 50
Manahan, C. R.	5,460 00		Wilson, A. H.	5,000 00	1,140 05

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Austin, L. A.	\$ 643 76	Gagner, G. A.	2,574 94	Munro, A.	871 80
Barry, J. A.	588 89	Gair, A.	730 70	Owen, B. H.	544 55
Battensby, R.	542 80	Gibbon, R.	968 85	Raby, J. R.	921 99
Belanger, L.	506 88	Goodfellow, J. R. ..	689 74	Rachwalski, J. E.	549 35
Britton, H. C.	1,001 20	Greig, J.	861 45	Reid, W. R.	834 00
Brown, A. G.	2,586 59	Hargrave, F. W.	645 60	Robinson, J. J.	686 20
Brown, J. G.	1,136 05	Harris, G.	624 25	Rogers, A. H.	652 05
Bullough, E.	611 99	Klea, R. G.	936 17	Sparks, W. T.	1,041 14
Comba, W. H.	762 18	Lanfeair, B. P.	991 21	Storrie, W.	677 30
Crawford, M. B.	633 38	Macdonald, A. A.	1,419 22	Thompson, M. F.	509 70
Crawford, R. E.	2,005 38	Metka, W.	631 70	Tiffin, A. C.	2,706 20
Curry, M. J.	899 50	Millar, H. M.	674 10	Wallsten, V.	941 97
Elliott, J. R.	950 53	Montgomery, G. W.	1,226 39	Warren, R. C.	2,706 07
Finnen, W. C.	1,049 83	Mullen, F. J.	960 71	Zaichkowsky, J.	961 31

OUTSIDE OF CANADA

Salaried employees receiving \$5,000 or over

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
Allen, S. V.	\$ 6,900 00	\$ 5,832 00	\$ 1,496 83†	
Birkett, C.	6,100 00	3,840 00		
Bissett, C. S.	6,900 00	6,636 00	1,537 91	
Blake, R. W.	5,320 00	2,280 00	1,059 79	
Bower, R. P.	7,500 00	5,256 00		
Britton, J. C.	6,600 00	6,540 00	5,428 90	
Browne, G. A.	5,140 00	4,920 00		
Bryan, A. E.	8,500 00	7,392 00	672 36	
Burseay, M. B.	7,200 00	7,392 00	1,088 70	
Butler, B. C.	7,200 00	7,320 00	1,244 85	
Croft, C. M.	8,500 00	3,276 00	1,772 58	
Depocas, J. C. A.	5,840 00	7,812 00	5,064 30	
Duclos, V. E.	5,580 00	6,144 00		
English, J. H. F.	8,200 00	6,936 00	1,137 40	
Fletcher, T. R. G.	5,140 00	4,320 00		
Fraser, F. W.	7,200 00	3,276 00		
Gallow, C. R.	5,140 00	6,024 00		
Glass, L. S.	6,520 00	5,448 00		\$ 3,648 94

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
Gravel, R. E.	5,140 00	6,300 00	1,512 77	
Grew, R.	7,200 00	7,620 00	786 31	
Hopper, W. C.	7,200 00	6,936 00		
Lamontagne, Y.	7,200 00	8,460 00		
Langley, J. A.	7,500 00	7,848 00		
Macdonald, B. A.	7,200 00	8,544 00		
MacDonald, S. G.	6,900 00	6,984 00	1,128 86	1,136 66
Major, T. G.	6,900 00	3,720 00	3,887 55	
Manion, J. P.	7,200 00	9,300 00	866 67	
Marshall, D. A. B.	5,140 00	3,072 00		
McCullough, W. B.	5,840 00	4,704 00	4,025 83	
McLane, P. V.	6,900 00	3,888 00	1,844 80	
Monty, T. J.	6,340 00	8,712 00	595 37	
Mutter, J. L.	6,520 00	5,124 00	3,409 61	
Newman, G. A.	7,200 00	6,636 00		
Noble, K. F.	6,100 00	3,456 00	1,621 30	604 45
Palmer, F. H.	8,500 00	10,212 00	2,952 00	
Palmer, M. B.	6,520 00	3,588 00	3,050 04	
Priestman, H. L. E.	6,900 00	4,104 00	745 08†	
Rankin, B. I.	5,140 00	5,136 00		1,512 52
Roe, R. D.	7,200 00	5,256 00		
Smith, R. C.	5,140 00	3,708 00	926 23	4,400 80
Smith, R. G. C.	7,200 00	5,256 00	1,965 02†	535 93
Stewart, M. T.	6,900 00	5,832 00		
Sykes, P.	6,900 00	5,412 00		
Van Tighem, C. J.	5,140 00	7,236 00		1,247 42
Vechslor, M. J.	6,900 00	5,724 00		

† Including \$12.31 charged to Department of External Affairs, Vote 86, and \$1,528.06 charged to Department of Defence Production, Vote 76.

Other salaried employees who received travelling expenses of \$500 or over

Travelling expenses	Travelling expenses	Travelling expenses
Armstrong, D. S. ...\$ 1,456 60	Dunn, B. 963 54	McCleery, W. O. ... 3,163 80
Armstrong, M. A. ... 1,173 45	Evans, A. W. 1,071 54	Moore, G. 1,501 51
Bachand, B. J. 1,217 68	Forsyth-Smith, C. M. 4,388 84	Parlour, R. R. 651 25
Bissonnet, A. P. 4,279 42	Gibson-Smith, W. ... { 960 41	Ramsay, K. G. 601 76*
Burns, T. M. { 919 87	{ 1,418 94*	Small, C. J. 952 14
{ 1,826 19*	Gornall, W. B. 685 25	Stiles, J. A. { 2,658 01
Butterworth, C. 2,712 76	Gosse, E. M. 710 51	{ 1,628 65*
Campbell, H. E. ... { 3,242 22	Harris, T. F. 4,065 70	Strong, M. S. 1,197 34
{ 1,957 25*	Hillhouse, F. 845 52	Tregaskes, S. G. ... 1,889 05
Campeau, L. A. ... { 738 77	Holton, D. M. { 926 91	Tremblay, J. H. 552 82
{ 897 36*	{ 707 48*	Van, W. R. { 2,759 23
Chapin, V. L. { 689 00	Horne, H. J. 838 76	{ 3,081 45*
{ 547 17*	Hughes, G. F. G. ... 885 61	Van Vliet, W. 4,647 91
Cheney, D. H. 1,481 75	Jones, H. 572 46	Wallace, W. D. { 853 32
Clarke, F. B. 1,624 54*	Lancaster, J. E. ... 1,344 03	{ 805 66*
Dale, M. R. M. ... 983 13	Maddick, H. M. ... 2,753 59*	

* Removal expenses.

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

Bell Telephone Company of Canada, Montreal, \$19,384.75; British Pacific Building, Ltd., Vancouver, \$10,678.14; City of Calgary, Alta., \$24,063.15; Government of Canada—Department of External Affairs, \$85,752.64; Post Office Department, \$26,843.76; Department of Public Printing and Stationery, \$1,064,820.71; Canadian Corps of Commissionaires, Montreal, \$10,859.03; Canadian Manufacturers' Association, Toronto,

\$15,000; Canadian National Exhibition, Toronto, \$121,851.86; Canadian National Railways, \$52,065.02; Canadian Pacific Railway Co., \$29,327.10; Chapples, Ltd., Fort William, Ont., \$25,047.20; James Cousins Co., Toronto, \$12,673.50; Day Company of Canada, Ltd., Fort William, Ont., \$10,074; Design Craft, Ltd., Toronto, \$232,912.85; City of Edmonton, \$35,401.85.

International Business Machines Co., Ltd., Toronto, \$338,414.08; City of Lethbridge, Alta., \$17,817.49; City of Moose Jaw, Sask., \$12,146.54; National Light and Power Co., Ltd., Moose Jaw, Sask., \$15,446.09; Northwest Construction Ltd., Prince Rupert, B.C., \$33,032.35; Registrar-General's Branch, Province of Ontario, \$15,087.45; City of Prince Rupert, B.C., \$14,069.40; City of Saskatoon, Sask., \$23,162.60; Traders Building Association, Ltd., Winnipeg, \$51,409.41; Trans-Canada Air Lines, \$34,411.28; Turnbull Elevator Co., Ltd., Toronto, \$11,732.25; Walsh Advertising Co., Ltd., Windsor, Ont., \$181,137.44; A. Weller and Co., Ltd., Toronto, \$23,003.85.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	12,863,167 00	12,207,355 08	9,183,501 88
(2) Civilian Allowances	556,555 00	581,785 49	516,040 12
(4) Professional and Special Services	2,946,105 00	2,825,672 14	232,228 83
(5) Travelling and Removal Expenses	1,161,345 00	1,047,584 02	532,790 62
(6) Freight, Express and Cartage	261,745 00	266,884 15	204,596 62
(7) Postage	50,825 00	55,831 28	45,086 07
(8) Telephones, Telegrams and other Communication Services	105,590 00	107,263 76	74,910 93
(9) Printing of Departmental Reports and Other Publica- tions	266,760 00	245,394 98	271,633 01
(10) Films, Displays, Broadcasting, Advertising, etc.	550,250 00	341,649 20	435,195 18
(11) Office Stationery, Supplies, Equipment and Furnish- ings	1,322,150 00	1,217,752 68	635,199 89
(12) Materials and Supplies	83,200 00	96,393 96	41,162 52
Buildings and Works, including Land—			
(13) Acquisition and Construction	61,000 00		
(14) Repairs and Upkeep	453,316 00	404,563 29	383,268 55
(15) Rentals	379,400 00	384,825 25	261,242 12
Equipment—			
(16) Acquisition and Construction	93,638 00	46,297 10	34,203 09
(17) Repairs and Upkeep	30,300 00	27,544 89	23,051 47
(18) Rentals	7,000 00	548 25	14,456 15
(19) Municipal and Public Utility Services	161,586 00	166,781 67	53,453 35
(20) Grants, Subsidies, etc., Not included Elsewhere	1,747,843 00	1,627,869 89	3,476,730 96
(21) Pensions, Superannuation and other Benefits	10,906 96	10,906 96	9,059 98
(22) All other Expenditures (other than Special Categories)	235,698 00	160,042 42	4,607,923 80
SPECIAL CATEGORIES			
(33) Deficits—Government-owned Enterprises			1,325,205 63
	<u>\$ 23,348,379 96</u>	<u>\$ 21,816,946 46</u>	<u>\$ 22,360,940 77</u>

Appendix 1

BOARD OF GRAIN COMMISSIONERS FOR CANADA

Ottawa, July 24, 1952.

The Chairman and Members,
Board of Grain Commissioners for Canada,
Winnipeg, Manitoba.

Dear Sirs:

BOARD OF GRAIN COMMISSIONERS FOR CANADA
EXAMINATION OF ACCOUNTS AND RECORDS

An examination has been made of the accounts and records of the Board of Grain Commissioners for Canada for the year ended March 31, 1952. The statement of revenue and expenditure, Statement "A" appended, shows the results of the operations for the year ended March 31, 1952, according to the information and explanations given and as shown by the books. A comparative summary of the revenue and expenditure for the fiscal years 1951-52 and 1950-51 follows:—

	1951-52	1950-51
Revenue	2,958,289 07	1,898,357 93
Expenditure	2,850,717 97	2,474,015 56
Excess of Revenue/ <i>Expenditure</i>	<u>\$ 107,571 10</u>	<u>\$ 575,657 63</u>

The details of the revenue and expenditure by divisions for the fiscal year 1951-52 are shown in Statement "B".

Accounts Receivable, \$237.90.—This amount is made up as follows: revenue account, \$236.85; refunds of expenditure, \$1.05.

Cash Remitted to Ottawa.—During the year under review, \$10,811,260.17, net, was remitted to the Receiver General of Canada and classified as follows:—

Ordinary receipts	2,959,647 87
Current year vote refunds	10,089 21
Default trust account	555 00
Grain overage trust account	3,452 22
Prairie Farm Assistance Act levy	7,837,515 87
	<u>\$ 10,811,260 17</u>

Grain Overage Trust Account, \$21,328.01.—The amount of \$3,452.22 was collected in full settlement of excess overages revealed in terminal and eastern elevators as a result of weighovers conducted in accordance with Section 138 and 138A of the Canada Grain Act. The account is reported in the Balance Sheet of Canada under the heading Deposit and Trust Accounts.

Securities Held in Lieu of Security Bonds, \$25,500.—The bonds which are held in accordance with the provisions of Section 79 of the Canada Grain Act were inspected on June 26, 1952 and found to be in order and in accordance with the details shown in the bond register maintained in the office of the licencing officer of the Board.

Yours faithfully,

WATSON SELLAR,

Auditor General.

BOARD OF GRAIN COMMISSIONERS FOR CANADA—Continued

Statement of Revenue and Expenditure for the year ended March 31, 1952

Division	Revenue	Expenditure	Net Revenue <i>Expenditure</i>	Comparative figure 1950-51
Executive Offices	1,560 00	121,909 64	120,349 64	120,959 70
Licencing and Bonding	29,337 00	22,982 02	6,354 98	8,368 54
Accounting		14,170 23	14,170 23	12,135 75
Statistical		64,925 16	64,925 16	63,789 19
Registration	50,378 99	39,007 26	11,371 73	7,249 12
Grain Research Laboratory		156,542 99	156,542 99	131,763 40
Grain Appeals Tribunal	5,256 00	22,737 62	17,481 62	16,868 46
Grain Standards Committee		4,690 53	4,690 53	5,483 96
Inspection	1,936,065 47	1,664,683 33	271,382 14	191,744 29
Weighing	935,691 61	739,069 19	196,622 42	34,032 30
	<u>\$2,958,289 07</u>	<u>\$2,850,717 97</u>	<u>\$ 107,571 10</u>	<u>\$ 575,657 63</u>

DEPARTMENT OF TRADE AND COMMERCE

Y-33

BOARD OF GRAIN COMMISSIONERS FOR CANADA—Concluded
Details of Revenue and Expenditure by Divisions for the fiscal year 1951-52

REVENUE

	Fines		Licence Fees		Registration and Cancellation Fees		Appeal Fees		Inspection Fees		Weighing Fees		Sundry Revenue		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Executive Offices.....	1,560 00														1,560 00	
Licensing and Bonding Division.....			29,337 00												29,337 00	
Registration Division.....					50,378 99										50,378 99	
Grain Appeals Tribunal.....							5,256 00						124,594 90		5,256 00	
Inspection Division.....									1,811,470 57		907,284 76		28,406 85		1,936,085 47	
Weighing Division.....															935,691 61	
Totals.....	1,560 00		29,337 00		50,378 99		5,256 00		1,811,470 57		907,284 76		153,001 75		2,938,289 07	

EXPENDITURE

	Salaries, Allowances, etc.		Telegraphs, Telephones and Postage		Equipment, Acquisition and Upkeep		Furniture and Fixtures Acquisition and Upkeep		Rents		Travel		Supplies		Printing and Stationery		Freight, Express and Cartage		Sundry Expenses		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Executive Offices.....	95,857 52		2,913 87		1,190 80		22 72		7,660 20		9,245 56		133 08		2,559 32		77 08		2,209 49		121,909 64	
Licensing and Bonding Division.....					88 17				1,803 28				8 41		970 64		68 71		28 60		22,982 02	
Accounting Division.....	19,728 23		285 98		86 53								46 72		438 94		34 53		132 50		14,170 23	
Statistical Division.....	13,288 04		143 17		227 30				5,371 00		524 75		23 44		4,255 46		79 06		760 75		64,925 16	
Registration Division.....	52,017 31		1,665 40		227 30				4,508 30		924 05		25 06		438 81		34 15		409 76		39,007 26	
Grain Research Laboratory.....	32,554 90		561 53		189 35		44 75		14,748 40		1,715 17		6,140 94		3,253 04		1,657 52		3,243 58		156,542 99	
Grain Appeals Tribunal.....	106,377 90		765 53		17,840 80		802 01		1,860 40		2,790 53				33 79		3 61		4,212 90		22,737 62	
Grain Standards Committee.....	16,350 00		244 83		22 06																	
Inspection Division.....	1,900 00						416 04		62,850 70		35,478 87		9,169 01		20,660 37		19,133 09		9,144 75		4,690 53	
Weighing Division.....	1,492,417 99		9,618 79		5,793 42		125 52		8,562 00		19,929 66		9,122 06		5,372 45		200 13		4,563 55		1,684,683 33	
Totals.....	2,527,866 92		18,808 97		25,657 87		1,411 04		107,362 28		60,924 89		15,669 62		38,022 22		21,288 48		24,705 68		2,850,717 97	

Appendix 2

CANADIAN GOVERNMENT ELEVATORS

Ottawa, June 25, 1952.

The Chairman and Members,
Board of Grain Commissioners for Canada,
Winnipeg, Manitoba.

Dear Sirs:

CANADIAN GOVERNMENT ELEVATORS

EXAMINATION OF ACCOUNTS AND RECORDS FOR THE YEAR ENDED MARCH 31, 1952

An examination has been made of the accounts and records of the Canadian Government Elevators for the year ended March 31, 1952, and the following statements are submitted:

Balance Sheet, as at March 31, 1952

Statement 1

Operating Statement

Statement 2

BALANCE SHEET

Accounts Receivable, \$119,965.18.—These accounts were collected during April, 1952.

Stores, \$17,803.42; Small Tools and Equipment, \$16,648.63.—The amounts represent the value at cost of items inventoried by the Superintendents of the various elevators with the following exception: small tools and equipment includes the cost of a power saw, \$167.50, which was reported as stolen from the Calgary Elevator.

Screenings, \$42,956.68.—This represents the value of screenings on hand at March 31, 1952, at the various elevators, as reported by the Superintendents.

Surplus Grain, \$602.68.—The overages on hand at the various elevators at March 31, 1952, covered by warehouse receipts, were valued at this amount. As no weighovers of grain were made at March 31, 1952, the overages or shortages which might have developed since the dates of the last official weighovers are not recorded.

Accrued Revenues, \$465,078.50.—Storage and elevation charges at tariff rates have been accrued on all public grain in store at March 31, 1952. The charge for elevation covers both loading in and loading out. No provision has been made in the accounts for the cost of loading out grain in storage.

Working Capital Advance, \$48,380.78.—This is the amount advanced as at March 31, 1952 (Canada Grain Act, Chapter 5, 1930) to meet freight, weighing and inspection charges on grain shipped to or discharged from Government Elevators. These charges are recoverable from the owners of the grain and are included in the accounts receivable.

Surplus Account, \$11,677,010.94.—The balance represents net surplus from 1913-14 to March 31, 1952, without taking into account depreciation on plant and equipment. The details follow:

	Balance April 1, 1951	Operating profit or Loss for year ended March 31, 1952	Balance March 31, 1952
Port Arthur	5,119,468 94	26,409 63	5,145,878 57
Moose Jaw	1,654,253 75	296,759 10	1,951,012 85
Saskatoon	2,149,447 21	333,221 30	2,482,668 51
Calgary	1,773,304 61	50,514 72	1,823,819 33
Edmonton	712,391 84	127,136 19	839,528 03
Prince Rupert	350,542 22	3,694 24	346,847 98
Lethbridge	196,651 07	22,397 30	219,048 37
	<u>\$ 10,861,673 06</u>	<u>\$ 815,337 88</u>	<u>\$ 11,677,010 94</u>

Deposits to the credit of the Consolidated Revenue Fund, \$11,062,336.63.—This represents the difference between the cash received from elevator earnings which is credited to the Receiver General and cash payments made by the Receiver General from parliamentary appropriations to cover the cost of operating the elevators. The account was increased during the year by \$530,715.85 being the excess of receipts over payments as follows:—

Elevator cash receipts	1,438,093 18
Parliamentary appropriation payments exclusive of expenditure on fixed assets	907,377 33
	<u>\$ 530,715 85</u>

CANADIAN GOVERNMENT ELEVATORS—Continued

OPERATING STATEMENT

The following is a comparative statement of the revenues and expenditures exclusive of depreciation for the fiscal years 1951-52 and 1950-51:

	1951-52	1950-51
Revenue	1,717,603 81	700,693 31
Expenditure	902,265 93	565,724 39
Net profit for year	<u>\$ 815,337 88</u>	<u>\$ 134,968 92</u>

Loss on surplus grain, net, \$1,789.34. The major portion of this loss was due to 5,758 bushels of tough grain in the Saskatoon Elevator being reduced in grade resulting in a loss of \$1,124.34.

Elevator rental, \$85,441.06. The Port Arthur Elevator is under lease to the McCabe Grain Co. Ltd. at a minimum annual rental of \$51,000 plus additional rental due to grain receipts being in excess of 9,000,000 bushels and the storage rate being in excess of $\frac{1}{30}$ of one cent per bushel per day.

CERTIFICATE

I have examined the accounts of the Canadian Government Elevators for the year ended March 31, 1952, and have obtained all the information and explanations I have required.

No provision has been made in the accounts for the estimated cost of loading out the grain in store at March 31, 1952, although the elevation charges, which cover both loading in and loading out, have been accrued to that date.

In my opinion, subject to the foregoing observation, the Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Elevators' affairs as at March 31, 1952, according to the best of my information and the explanations given to me and as shown by the books of the elevators.

Yours very truly,

J. HOPKINSON,

Assistant Auditor General.

CANADIAN GOVERNMENT ELEVATORS—Continued

Balance Sheet as at March 31, 1952

ASSETS		LIABILITIES	
Accounts Receivable:		Government of Canada:	
Freight advances	48,380 78	Working Capital Advance	48,380 78
Sundry	71,584 40	Advances for acquisition of fixed assets	10,417,666 88
Inventories:		Surplus Account:	
Stores	17,803 42	Balance April 1, 1951	10,861,673 06
Small tools and equipment	16,648 63	Add: Profit for the year ended March 31, 1952	815,337 88
Screenings	42,956 68		
Surplus grain	602 68	Total surplus since inception, without providing for depreciation, net	11,677,010 94
Accrued Revenues:		Deduct: Deposits to the credit of the Consolidated Revenue Fund, net	11,062,336 63
Storage	347,498 99		
Elevation	117,579 51		614,674 31
Fixed Assets:			
Property, plant and equipment, at cost—			
Port Arthur and Head Office	1,755,227 83		
Moose Jaw, Sask.	1,788,285 44		
Saskatoon, Sask.	1,632,361 06		
Edmonton, Alta.	1,652,566 25		
Calgary, Alta.	1,171,022 29		
Lethbridge, Alta.	978,589 71		
Prince Rupert, B.C.	1,433,920 89		
Office furniture, at depreciated value	10,411,973 47		
	5,693 41		
	10,417,666 88		
	<u>\$ 11,080,721 97</u>		<u>\$ 11,080,721 97</u>

	Total	Port Arthur	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge	Prince Rupert
	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Grain received—net bushels.....	15,898,265		2,281,426	3,072,837	3,729,145	3,295,852	1,008,961	2,510,044
Revenue:								
Storage.....	851,165 24		313,528 47	333,232 63	82,510 20	102,387 66	6,443 37	13,082 91
Elevation.....	235,477 38		23,256 03	35,328 87	41,940 18	37,022 90	11,258 05	54,673 35
Cleaning.....	33,453 61		2,903 39	10,349 35	4,089 52	7,311 46	11,358 60	8,280 79
Drying.....	434,886 51		88,043 98	91,273 81	58,367 53	125,981 88	40,159 02	31,071 28
Chopping and sacking.....	592 52		8 26	406 15	144 85	170 82	1 95	
Bulkheads and liners.....	103,382 73		25,920 09	24,171 94	11,166 60	19,723 85	3,585 31	18,794 88
Screenings.....	85,441 06							
Elevator rental.....								
Total Revenue.....	1,714,374 13	85,441 06	455,659 83	494,762 95	198,030 46	292,762 32	61,804 30	125,913 21
Expenditure:								
Administration.....	183,658 64		31,373 23	26,423 20	33,045 70	41,888 12	24,388 32	26,539 98
Operation.....	473,418 22		99,164 97	105,609 32	83,291 54	93,440 10	40,178 39	51,733 90
Maintenance.....	245,189 07	59,031 43	28,362 53	28,515 86	31,709 94	29,279 72	20,154 32	48,135 27
Total Expenditure.....	902,265 93	59,031 43	158,900 73	160,548 47	148,047 18	184,607 94	84,721 03	126,409 15
Operating profit or loss.....	812,108 20	26,409 63	296,759 10	334,214 48	49,983 28	128,154 38	22,916 73	495 94
Profit or loss on surplus grain.....	1,789 54			1,173 18	117 40	1,018 19	519 43	
Miscellaneous revenues.....	5,019 02			180 00	648 84			4,190 18
Net profit or loss for the year.....	815,337 88	26,409 63	296,759 10	333,221 30	50,514 72	127,136 19	22,597 80	3,694 24

1951-52

PUBLIC ACCOUNTS

PART II

Z

DEPARTMENT OF TRANSPORT

(including the Canadian Maritime Commission
and the National Harbours Board)

Details of

EXPENDITURES AND REVENUES

Details of

OPEN ACCOUNTS

DEPARTMENT OF TRANSPORT

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DEPARTMENT OF TRANSPORT

The following summaries and details of Expenditures, Revenues and Open Accounts do not include those of the Canadian Maritime Commission nor of the National Harbours Board which begin on pages Z-85 and Z-89 respectively.

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page Z-62, Open Accounts on page Z-66 and Expenditures by Standard Objects on page Z-83.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
Z-7	Stat.	Minister of Transport—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A—DEPARTMENT					
Z-7	471 794	Departmental Administration.....	1,270,597 00	1,229,710 07	1,061,410 49
CANAL SERVICES					
Z-8	472	Canal Services—			
Z-8	473	Administration.....	107,134 00	97,779 18	87,932 54
	795	Operation and Maintenance.....	4,730,107 00	4,618,146 95	4,384,200 57
Z-9	474	Construction or Acquisition of Buildings,			
	796	Works, Land and New Equipment.....	4,989,597 00	3,258,518 33	3,811,285 50
Z-14	475	To provide for expenses in connection with the			
	797	St. Lawrence Ship Canal Surveys and			
	634	Investigations.....	25,000 00	16,100 22	5,759 70
MARINE SERVICES					
Z-14	476	Marine Services Administration, including			
		Agencies.....	513,944 00	500,778 16	456,709 49
Z-15	477	Marine Service Steamers—			
	635	Administration.....	59,462 00	57,783 52	52,602 04
Z-15	478	Operation, Maintenance and Repairs.....	4,810,427 00	4,251,733 39	3,600,608 30
Z-16	479	Construction or Acquisition of Vessels, as			
	799	detailed in the Estimates, and New Equip-			
	636	ment—Capital.....	3,342,850 00	2,862,308 42	2,684,316 61
Z-17	480	Aids to Navigation—			
	800	Administration, Operation and Maintenance.	4,275,904 00	4,118,899 49	4,019,388 95
Z-18	Stat.	Exchequer Court Awards.....	11,000 00	11,000 00	562 00
Z-18	481	Construction or Acquisition of Buildings,			
		Works, Land and New Equipment.....	692,540 00	610,780 75	553,115 06
Z-22	482	Nautical Services—			
	483	Administration.....	152,950 00	142,687 78	132,724 00
Z-22	801	*Operation and Maintenance.....	424,711 00	334,807 42	463,319 25
Z-24	484	Construction or Acquisition of Buildings,			
		Works, Land and New Equipment.....	21,500 00	21,308 74	50,597 68
Z-24		Transfer from Vote 128, Miscellaneous minor			
		and unforeseen expenses (Department of			
		Finance).....	70 00	70 00	499 00

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
MARINE SERVICES— <i>Concluded</i>					
Z-24	485 } 638 }	Pilotage Service, including authority for temporary recoverable advances not exceeding \$13,000.	423,833 00	398,674 85	321,859 28
Z-25	802	Pilotage Service—Construction or Acquisition of Buildings, Works and New Equipment.	119,500 00	64,628 02	78,914 21
Z-26	486	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines.	481,408 00	453,953 27	380,926 73
Z-26	487	Marine Signal Service.	173,981 00	161,996 79	144,003 67
Z-27	488 } 803 }	River St. Lawrence Ship Channel Service—Administration, Operation and Maintenance.	1,422,291 00	1,368,825 68	609,335 56
Z-27	809	Contract Dredging—Capital.	2,013,409 00	2,013,408 81	3,612,567 80
Z-27	804	*To provide for the replacement of machinery and equipment, destroyed by fire in May, 1950, at L'Ecole d'Arts et Metiers de Rimouski, Que..	90,950 00	90,950 00	
RAILWAY AND STEAMSHIP SERVICES					
Z-28	490	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department.	52,000 00	41,221 35	83,005 79
Z-28	491	Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1952, not exceeding.	250,000 00	158,245 83	228,420 44
Z-28	492	Construction or Acquisition of Buildings and Works—Capital.	40,000 00	39,598 90	29,157 03
Z-28	493 } 641 }	Prince Edward Island Car Ferry and Terminals—*Operating Deficit—Calendar year 1951.	1,365,286 00	1,365,286 00	1,266,939 21
Z-29	494	Construction and Improvement of Terminal Facilities—Capital (Revote).	75,000 00	58,516 65	268,695 82
Z-29	495	*Canadian National (West Indies) Steamships, Limited—Operating Deficit—Calendar year 1951.	845,000 00	466,992 13	1,028,766 63
Z-29	642	*To authorize the write-off of the balances of advances or loans made to the Canadian National (West Indies) Steamships, Limited.	1 00		
Z-29	496	Strait of Canso—Transportation improvements and facilities—Capital (Revote).	1,000,000 00	57,253 73	3,940 69
Z-30	497	Canadian Government Railways—Enlargement of Dock and Terminal Facilities at North Sydney, N.S.—Capital.	1,660,000 00	370,014 10	869,610 86
Z-30	498 } 805 }	Construction of New Dock and Terminal Facilities at Port-aux-Basques, Nfld.—Capital.	1,000,000 00	619,874 99	
Z-30	499	Construction or Acquisition of Auto-Ferry Vessels, as detailed in the Estimates—Capital.	2,550,000 00	72,167 18	16,355 96
Z-30	500	Ogden Point Piers, Victoria, B.C.—Construction or Acquisition of Buildings, Works and Land—Capital.	55,000 00	50,463 68	26,704 47
Z-31	501 } 639 }	*Maritime Freight Rates Act—Difference between the tariff tolls and normal tolls on all traffic moved in select territory during the calendar year 1951.	10,113,881 00	10,029,669 58	8,474,557 93
Z-31	640	Canadian National Railways—*Net Deficit—Calendar year 1951.	15,031,996 00	15,031,996 00	3,261,235 00
Z-31	806	To provide towards the cost of surveys of Newfoundland Railway properties entrusted to the Canadian National Railway Company.	15,000 00	14,115 00	
Z-31	Stat.	Subsidy to the Province of British Columbia in aid of the construction of an extension to the Pacific Great Eastern Railway.	825,000 00	825,000 00	

DEPARTMENT OF TRANSPORT

Z-5

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
PENSIONS AND OTHER BENEFITS					
Z-32	502	*Pensions to former pilots.....	2,400 00	2,243 33	2,400 00
Z-32	503	*Railway Employees' Provident Fund.....	14,250 00	13,990 40	14,948 16
Z-32	Stat.	Annuity to Colonel J. A. Cross.....	4,800 00	4,800 00	4,800 00
GENERAL					
Z-32		Transfer from Vote 128, Miscellaneous minor and unforeseen expenses (Department of Finance)—Royal Commission on National Transportation.....	3,403 20	3,403 18	179,950 09
Z-32	643	To provide for reimbursement of the Department of Transport Stores Account for the value of stores which have become obsolete, unserviceable, lost or destroyed.....	148,733 00	148,686 29	31,763 53
Z-32	Stat.	Gratuities to families of deceased employees...	23,052 62	23,052 62	14,684 00
AIR SERVICES					
Telecommunications Division					
Z-33	504	Airways and Airports—Radio Aviation Services—Administration, Operation and Maintenance.	4,707,545 00	4,601,968 62	4,064,678 03
Z-34	505}	Construction or Acquisition of Buildings,			
	807}	Works, Land and New Equipment—Capital	1,993,200 00	1,375,827 92	1,316,286 00
Z-37	506	Radio Act and Regulations—			
Z-38	507}	*Administration, Operation and Maintenance.	898,836 00	825,402 07	802,727 35
	808}	Construction or Acquisition of Buildings,			
		Works, Land and New Equipment.....	110,550 00	50,766 03	64,367 76
Z-39	508	Radio Aids to Marine Navigation—			
Z-40	509}	Administration, Operation and Maintenance.	1,819,983 00	1,777,023 15	1,546,859 73
		Construction or Acquisition of Buildings,			
		Works, Land and New Equipment.....	200,000 00	176,534 36	207,687 90
Z-41	510	Suppression of Radio Interferences—			
Z-42	511}	Administration, Operation and Maintenance.	378,803 00	368,697 11	323,996 78
		Construction or Acquisition of Buildings,			
		Works, Land and New Equipment.....	27,600 00	20,219 56	12,302 20
Z-42	512	Issue of Radio Receiving Licences (Transport Department only).....	719,668 00	699,857 05	675,779 82
Z-42	513	Telegraph and Telephone Service—			
Z-43	514}	Administration, Operation and Maintenance.	1,440,729 00	1,291,936 88	1,216,860 25
		Construction or Acquisition of Buildings,			
		Works, Land and New Equipment.....	450,100 00	303,777 34	226,938 79
Z-45	515}	Northwest Communication System—			
	644}	To provide for the difference between the expenditures for operation and maintenance and revenue accruing from operations during the year ending March 31, 1952.....	157,338 00	109,820 19	39,703 02
Z-45	516}	Construction or Acquisition of Buildings,			
	809}	Works, Land and New Equipment—Capital.....	492,732 00	445,618 21	425,225 06
Meteorological Division					
Meteorological Services—					
Z-45	517	Administration, Operation and Maintenance.	6,116,836 00	5,733,070 29	5,126,974 71
Z-46	518}	Construction or Acquisition of Buildings,			
	810}	Works, Land and New Equipment.....	463,350 00	381,862 35	390,219 51
Civil Aviation Division					
Z-48	519	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder.....	768,060 00	735,618 87	672,539 56
Airways and Airports—					
Operation and Maintenance—					
Z-48	520	Civil Aviation Services.....	8,808,885 00	8,565,262 06	7,911,527 24
Z-49	521}	Airway and Airport Traffic Control.....	1,285,265 00	1,178,630 65	1,054,673 98
	811}				

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
AIR SERVICES— <i>Concluded</i>					
Civil Aviation Division— <i>Concluded</i>					
Construction Services—					
Z-50	522	Administration.....	749,582 00	676,318 28	712,993 87
Z-51	523}	Construction or Acquisition of Buildings,			
	812}	Works, Land and New Equipment—			
		Capital.....	7,127,750 00	5,990,989 45	5,700,043 24
Z-57	Stat.	Exchequer Court Awards.....	17,428 85	17,428 85	2,940 36
Z-58	524}	Grants to Organizations for the development of			
	645}	Civil Aviation in the amounts detailed in the			
		Estimates.....	320,000 00	316,850 00	302,176 66
Z-58	525}	Contributions, subject to the approval of the			
	813}	Governor in Council, to assist municipalities			
		in the development of and improvement to			
		airports, the sites of which have been provided			
		by such municipalities.....	145,000 00	108,319 45	196,026 75
Z-59	526}	Contributions, as specified in the details of the			
	814}	Estimates, to other Governments or Inter-			
		national Agencies for the operation and			
		maintenance of airports, air navigation and			
		airways facilities.....	262,130 00	258,709 07	341,853 71
Z-59	815	Contribution towards the cost of construction of			
		a landing strip in Goldfields, Saskatchewan,			
		area provided Eldorado Mining and Refining			
		Limited enters into an Agreement with His			
		Majesty to furnish the site and to undertake			
		the construction.....	80,000 00	80,000 00	
Z-59	646	To provide for the refund of land rentals, paid			
		by Trans-Canada Air Lines and deposited to			
		the Consolidated Revenue Fund prior to			
		April 1, 1951, on a certain parcel of land			
		forming part of Vancouver Airport.....	3,300 00	3,300 00	
Administrative Division					
Z-59	527	Air Services Administration.....	215,705 00	203,875 99	218,166 35
Total A—Department.....			105,000,343 67	92,391,174 58	75,884,122 67
B—GENERAL					
AIR TRANSPORT BOARD					
Z-60	528	Salaries and Other Expenses, including the			
		Canadian Delegation to the International			
		Civil Aviation Organization.....	247,741 00	230,116 26	216,293 10
BOARD OF TRANSPORT COMMISSIONERS FOR CANADA					
Board of Transport Commissioners for Canada—					
Z-60	Stat.	Salaries of Commissioners.....	48,267 26	48,267 26	55,000 00
Z-61	529}	Administration, Operation and Maintenance.			
	647}		696,220 00	667,391 92	616,339 00
Z-61	Stat.	Railway Grade Crossing Fund.....	795,706 88	795,706 88	302,021 28
<i>Expenditures: from Appropriations not required</i>			1,540,194 14	1,511,366 06	973,360 28
<i>for 1951-52.....</i>					497,407 85
			<u>\$106,788,278 81</u>	<u>\$94,132,656 90</u>	<u>\$77,571,183 90</u>

* Complete title is shown in the following details.

NOTE.—Vote 568 (Northwest Communications System—Revolving Fund) \$100,000 was for the establishment of a revolving fund for the purchase of materials and supplies to be held in the System's Stores and consequently this amount is not included in the above statement. Details of the relevant transactions will be found under Open Accounts further on in this section.

Salary of Minister, Hon. Lionel Chevrier, Salaries Act, c. 24, 1944.	(1)	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.	(2)	\$	2,000 00

Hon. Lionel Chevrier received travelling expenses of \$3,078.80 which were charged to Vote 471.

A—DEPARTMENT

Votes 471 and 794 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 1,100,097 00	1,082,097 00	1,070,016 30
Allowances	(2) 1,500 00	4,085 00	2,685 86
Professional and Special Services	(4) 6,000 00	2,700 00	2,680 54
Travelling and Removal Expenses	(5) 41,000 00	49,050 00	42,165 42
Freight, Express and Cartage	(6) 11,000 00	7,000 00	5,908 91
Postage	(7) 1,200 00	1,560 00	1,392 91
Telephones, Telegrams and Other Communication Services	(8) 13,000 00	22,000 00	18,857 46
Printing of Departmental Report	(9) 5,500 00	5,500 00	2,492 60
Advertising	(10) 1,500 00	3,500 00	2,625 90
Office Stationery, Supplies and Equipment	(11) 68,300 00	67,300 00	57,909 97
Materials and Supplies	(12) 4,000 00	6,000 00	5,598 52
Acquisition of Equipment	(16) 15,000 00	16,000 00	14,520 51
Repairs and Upkeep of Equipment	(17) 700 00	700 00	429 99
Unemployment Insurance Contributions	(21) 50 00	50 00	18 34
Sundries	(22) 1,750 00	3,055 00	2,406 84
	<u>\$1,270,597 00</u>	<u>\$1,270,597 00</u>	<u>\$1,229,710 07</u>

K. L. Coldwell, R. H. Smith and A. V. McIntosh were granted educational leave with pay under authority of P.C. 8/3600, August 13, 1948.

An advance of \$150 was granted in 1951-52 to H. R. McCombs who subsequently left the service and of this amount \$38.74 has been accounted for. The Department is endeavouring to effect settlement of the balance of the advance.

W. M. Benidickson, Parliamentary Assistant to the Minister of Transport received travelling expenses of \$279.33.

By P.C. 4535, August 29, 1951, the Transport Control Regulations were established to provide for (a) a limited control of railway and water transportation to ensure that the movement of grain and of those bulk commodities that are essential to defence may be made in a prompt, efficient and orderly manner, (b) the appointment of officers, and such staff as may be required, to determine the preference or priority of movement between places in Canada and between places in Canada and the United States of America to be given grain or any other bulk commodities and (c) the authority for such officers to make orders and issue directions accordingly.

By P.C. 4558, August 29, 1951, R. W. Milner of the Board of Grain Commissioners for Canada was appointed Transport Controller and W. J. Fisher of the Canadian Maritime Commission, Deputy Transport Controller. The salaries of the above appointees continued to be paid by the aforementioned Board and Commission respectively. As at March 31, 1952, J. Raynor of the Board of Grain Commissioners for Canada was receiving a terminable allowance at an annual rate of \$1,200. R. W. Milner received \$3,143.30 and W. J. Fisher \$838.65 for travelling expenses.

The total salaries and allowances paid for the staff of the Transport Controller amounted to \$5,993.64 and travelling expenses to \$4,398.09.

CANAL SERVICES

Vote 472 Canal Services—Administration

		Estimates	Allotments	Expenditures
Salaries	(1)	93,834 00	93,834 00	88,572 19
Allowances	(2)		500 00	
Travelling Expenses	(5)	7,500 00	7,000 00	5,645 04
Freight, Express and Cartage	(6)	350 00	350 00	13 16
Telephones and Telegrams	(8)	2,500 00	2,500 00	1,921 66
Office Stationery, Supplies and Equipment	(11)	1,800 00	1,800 00	1,586 47
Sundries	(22)	1,150 00	1,150 00	40 66
		<u>\$ 107,134 00</u>	<u>\$ 107,134 00</u>	<u>\$ 97,779 18</u>

Votes 473 and 795 Canal Services—Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages		3,787,038 00	3,787,038 00	3,777,262 49
Allotted from Vote 131, Salaries, etc.		52,000 00	52,000 00	
	(1)	<u>3,839,038 00</u>	<u>3,839,038 00</u>	<u>3,777,262 49</u>
Overtime	(1)	51,782 00	61,782 00	59,649 26
Allowances—Board	(2)	11,025 00	11,025 00	10,805 77
A Professional and Special Services	(4)	1,945 00	8,945 00	6,165 99
B Payments to Railway Companies for Bridge Operation across Canals	(4)	41,900 00	41,900 00	40,309 08
Travelling and Removal Expenses	(5)	24,965 00	24,965 00	21,819 21
Freight, Express and Cartage	(6)	10,935 00	10,935 00	6,650 34
Postage	(7)	2,322 00	2,322 00	2,066 85
Telephones and Telegrams	(8)	11,593 00	12,593 00	11,610 30
Advertising	(10)	500 00	500 00	146 28
Office Stationery, Supplies and Equipment	(11)	12,871 00	18,871 00	16,453 07
Materials and Supplies	(12)	409,275 00	389,275 00	385,881 93
Repairs and Upkeep of Buildings and Works	(14)	167,515 00	167,515 00	157,242 36
Rental of Buildings and Land	(15)	350 00	350 00	184 00
Repairs and Upkeep of Equipment	(17)	38,225 00	38,225 00	37,671 03
Rentals of Equipment	(18)	6,200 00	6,200 00	2,508 91
Light and Power	(19)	71,110 00	71,110 00	67,234 72
Water Rates	(19)	2,490 00	2,490 00	2,450 99
Payment to Grantham Township, Welland County, for water services	(19)	1,440 00	1,540 00	1,490 40
Unemployment Insurance Contributions	(21)	3,247 00	3,247 00	2,021 92
Sundries	(22)	21,379 00	17,279 00	8,522 05
		<u>\$4,730,107 00</u>	<u>\$4,730,107 00</u>	<u>\$4,618,146 95</u>

A Payments of \$500 or over for legal fees were made to: Redmond Quain, Ottawa, \$686.15; Malcolm Robb, Belleville, Ont., \$512.75.

B The Canadian National Railways received \$40,041.85 to cover the cost of operation and maintenance of certain railway bridges over the Murray, Trent and Welland Canals.

A summary of expenditures and revenues by canals follows Vote 474, Canal Services—Construction, etc.

Votes 474 and 796 Canal Services—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates (13)	Allotments	Expenditures
Construction or Acquisition of Buildings, Works and Land	4,706,000 00		
Quebec Canals			
Beauharnois Canal (Old)			
Construction of rock and earth dam across the canal		31,000 00	18,803 88
Installation of two concrete pipes through the south bank of the canal		6,000 00	6,000 00
Installation of concrete pipe from the canal above the dam to the Lost Channel		8,000 00	8,000 00
		45,000 00	32,803 88
Chambly Canal			
Build a 5 room house at Bridge No. 9		5,000 00	4,888 05
Grant to the City of St. Johns, Que. for improvements to and future maintenance of portion of the Chambly Canal Wharf at the upper entrance		10,000 00	10,000 00
Payment was made to the Corporation of the City of St. Johns, Que., under authority of P.C. 5660, October 25, 1951.			
Items under \$5,000		3,500 00	2,908 55
		18,500 00	17,796 60
Lachine Canal			
Rehabilitation of Canal, including grouting		10,600 00	10,324 16
Build one pair of lock gates as spare gates for Lock 5		4,600 00	2,944 96
Construct tunnel under Lachine Canal at St. Remi St., Montreal		1,150,000 00	975,795 51
Expenditures to date on this project were \$4,080,187.97.			
Contract (1949-50) lump sum and unit price: Atlas Construction Co., Ltd., \$3,027,799; payments, \$884,793.71; to date \$2,984,667.97.			
Installation of new gate and valve operating machinery and remote controlled electrical installations at Locks 1 to 5		93,000 00	83,082 49
Repair main trunion pins and bearings and perform other miscellaneous repairs to Bridge No. 7 (Bascule Bridge) at Ville St. Pierre		62,500 00	51,746 96
Contract, cost plus: Dominion Bridge Company Ltd. \$65,000; payments \$48,373.89.			
Extension of Lock No. 4		6,105 00	
Build a set of protection gates at North Lock 4		45,000 00	35,540 85
Contract, (1950-51) lump sum and unit price: Grant Mills Limited, \$78,691.82; payments, including final payment, \$28,037.93.			
Repairs to hollow quoins on Locks 3 and 4		43,000 00	42,098 62
Construct tunnel under Lachine Canal at Atwater Avenue, Montreal, Que		2,447,718 00	1,380,438 60
Expenditures on this project to date were \$2,363,148.07.			
Contract, (1950-51) lump sum and unit price: Atlas Construction Co., Ltd., \$4,487,933; payments, \$1,014,423.81; to date \$1,151,625.25.			
Payments of \$5,000 or over for purchase of land were made to: Mrs. Napoleon Archambault (Dame Aldea Corbeil-Archambault) beneficiary of the estate of the late Napoleon Archambault, \$39,000; Robert Bisailon, \$15,000; Leopold Charlebois and Mrs. Irene Charlebois-Desjardins, \$27,000; H. J. Litwin and H. A. Cohen, \$74,000; Arthur Mallette, \$32,000; Sherwin Williams Co., of Canada, Ltd. \$75,000.			
Items under \$5,000		5,095 00	5,089 78
		3,897,818 00	2,587,061 93

	Estimates	Allotments	Expenditures
Soulanges Canal			
Reline slope walls along Canal both sides with one-man stone		5,000 00	4,996 32
Build one pair of lock gates to replace old gates which cannot be repaired		29,700 00	20,251 90
Items under \$5,000		3,800 00	3,556 20
		38,500 00	28,804 42
St. Ours Canal			
Items under \$5,000		2,000 00	1,815 64
Ontario-St. Lawrence Canals (including St. Peters, N.S.)			
Cornwall Canal			
Provide and install two sets of remote control electrically operated lock gate machines for lower and upper lock gates Lock 18		34,000 00	33,996 03
Extend existing booms extending along the south bank of the canal from a point 1,029 feet above the guard gates westerly a distance of 480 feet		40,000 00	21,913 57
Reface the front, rear and westerly end of the north-west entrance wall Lock 18 and provide new top surface		12,000 00	7,877 36
To widen canal prism on north side above guard gates		10,000 00	9,187 64
Place tremie concrete along toe of cribwork northeast entrance below Lock 15		6,000 00	6,000 00
Eliminate leakage through South West entrance wall and south canal bank above Lock 20		20,000 00	13,689 74
Build one lock gate to replace gate No. 15-17-IN. . .		11,000 00	5,996 05
Reface retaining wall on south side of Canal from a point 306 feet west of the pivot pier of the New York Central Bridge, westerly a distance of 365 feet		13,000 00	381 73
Extend machine shop, Cornwall, Ont.		12,000 00	11,971 92
Installation of booms along the South Canal bank, below Lock No. 20		19,500 00	18,253 34
Rehabilitation of eroded portions of canal prism downstream from apron, below Lock No. 19		10,700 00	10,632 61
Rebuild portion of South wall, Lock No. 17		10,000 00	2,196 98
Items under \$5,000		10,000 00	7,951 61
		208,200 00	150,048 58
Galops Canal			
Items under \$5,000		1,500 00	552 67
Williamsburg Canal			
Acquisition and installation of additional mechanical and electrical equipment to complete the installation of remote control operating machinery at Locks 22 and 25		16,000 00	15,933 69
Rideau Canal			
Rebuild centre portion of main dam at Black Rapids		20,000 00	19,770 86
Improvements to Canal residences at Black Rapids, Hogs Back, Davis Lock and Kingston Mills by installing electric lighting, plumbing and sanitary facilities, furnaces and screens		6,000 00	5,945 94
Items under \$5,000		7,500 00	1,918 40
		33,500 00	27,635 20
Sault Ste. Marie Canal			
Reconditioning of emergency swing dam		55,200 00	54,007 96
Contract, cost plus and unit price: Dominion Bridge Company Ltd., \$54,007.96; payment in full.			

	Estimates	Allotments	Expenditures
Trent Canal			
Restoration of concrete in canal structures		10,000 00	10,000 00
Replacement of swing bridge at Hastings		50,400 00	40,124 85
Contract: Central Bridge Company Ltd., \$49,500; payment \$40,095.			
Construction of a high level bridge at Young's Point Payment was made to the Ontario Department of Highways as a contribution, under authority of P.C. 107/5922, November 3, 1951, towards the cost of construction of the bridge.		44,000 00	44,000 00
Reconstruction of Lovesick Main dam		40,500 00	40,397 00
Rebuild storage dams		9,400 00	9,311 78
Improvements to canal residences		5,000 00	4,982 18
Items under \$5,000		6,000 00	5,954 10
		165,300 00	154,769 91
Welland Canals			
Paint one steel lift bridge with towers and approach span		18,900 00	17,545 50
Contract: Canadian Steeplejacks of Toronto, \$16,- 500; payments \$10,260.			
Replace deteriorated floor of bridge No. 4 (movable section) with steel mesh grating		7,772 00	6,608 23
Construct wharf for mooring Departmental floating plant above lock No. 1		14,000 00	13,334 71
Construct three phase electrical distribution system to provide proper voltage for Port Weller Yard ...		5,360 00	3,460 35
Contribution to the Corporations of St. Catharines, Merritton and Thorold for the construction of interceptor sewer for collection of sewage presently draining into second Welland Canal		100,000 00	
Contribution to the County of Welland towards cost of construction of a road between Welland and Port Colborne westerly of Welland Ship Canal		50,000 00	
Renewal of the deck of the Dunnville Dam Bridge ..		27,500 00	27,486 39
Items under \$5,000		3,300 00	2,527 93
		226,832 00	70,963 11
Total Construction or Acquisition, etc.	4,706,000 00	4,678,150 00	3,142,193 69
Construction or Acquisition of Equipment	(16) 283,597 00		
Quebec Canals			
Headquarters			
Items under \$5,000		2,400 00	2,174 32
Chambly Canal			
Items under \$5,000		5,797 00	1,559 53
Lachine Canal			
Items under \$5,000		11,600 00	10,468 00
Soulanges Canal			
Construction of a flat scow		7,350 00	
Items under \$5,000		4,250 00	2,736 51
		11,600 00	2,736 51
Ontario-St. Lawrence Canals			
Cornwall Canal			
Construction of a wooden deck scow		12,000 00	4,432 27
Replacement of C.G.S. <i>W. A. Bowden</i>		160,000 00	613 74
Construction of wooden deck scow		10,000 00	3,013 99
Welded steel dump scow		34,700 00	34,315 00
Contract: Geo. T. Davie & Sons Ltd., \$34,315; payment in full.			
Items under \$5,000		10,100 00	9,977 20
		226,800 00	52,352 20
Williamsburg Canal			
Items under \$5,000		1,950 00	1,441 78
Sault Ste. Marie Canal			
Items under \$5,000		5,700 00	5,299 09

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Trent Canal			
Acquisition of 2,000 stop logs		9,600 00	6,876 87
Acquisition of steel scow equipped with crane and outboard motor		6,000 00	5,964 10
Items under \$5,000		11,100 00	11,010 21
		26,700 00	23,851 18
Murray Canal			
Items under \$5,000		1,600 00	
Welland Canal			
Acquisition of stop logs		6,300 00	5,788 34
Acquisition of one 210 C.F.M. Diesel driven compressor		9,000 00	8,806 50
Items under \$5,000		2,000 00	1,847 29
		17,300 00	16,442 13
Total Construction or Acquisition of Equipment	233,597 00	311,447 00	116,324 74
	<u>\$4,989,597 00</u>	<u>\$4,989,597 00</u>	<u>\$3,258,518 33</u>

John Mulcair, Montreal, received \$841.80 for legal fees and W. E. Lauriault, Montreal, \$590 for engineering and surveying fees.

STATEMENT OF EXPENDITURES AND REVENUES BY CANALS

	Expenditures				Revenues			
	Operation and Maintenance		Construction and Improvements					
	1951-52	1950-51	1951-52	1950-51	1951-52	1950-51	1951-52	1950-51
	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Murray Canal, Ont.	24,661	09	21,695	65				
Ontario-St. Lawrence Canals—Headquarters	84,447	09	81,889	14	5,927	61	551	33
Cornwall Canal	407,119	98	413,188	28	113,850	96	66,739	56
Williamsburg Canals	210,271	10	182,054	77	202,400	78	13,737	04
Galops Canal					17,375	47		
Parran's Point Canal					552	67		
St. Peter's Canal (N.S.)	40,789	95	36,612	39			237	12
Quebec Canals—Headquarters	56,702	17	55,771	82	2,174	32		
Beauharnois Canal (Old)	24,968	29	9,818	57	32,803	88	49,395	42
Carillon and Grenville Canals	130,909	72	107,844	63			1,652	14
Chambly Canal	157,371	10	153,720	68	5,939	78	3,725	95
Dredging Fleet	38,798	94	45,023	16	6,657	94	73	50
Hungry Bay and Ste. Barbe Dykes	4,451	56	4,621	86				
Lachine Canal	707,612	62	611,297	71	2,597	529	317	093
St. Anne's Lock	21,823	53	21,599	80	3,466	450	835	72
St. Ours Lock	20,241	44	18,998	70			571	81
Soulanges Canal	360,507	72	299,585	52	3,494	66	269	63
Rideau Canal, Ont.	383,838	96	369,073	28	1,815	64	3,017	30
Sault Ste. Marie Canal, Ont.	152,593	79	134,880	34	31,540	93	11,806	62
Trent Canal, Ont.	425,208	79	461,349	38	51,922	78	17,097	26
Welland Canals, Ont.	1,365,829	11	1,219,331	83	59,307	05	3,099	33
General					178,621	09	88,837	47
					87,405	24	\$89,714	02
							92	41
	4,618,146	95	4,248,357	51	3,258,518	33	1,466,168	64*
					3,811,285	50		1,329,111
								79

* The principal sources of revenues were as follows: land rentals, \$335,600.96; water power rentals, \$599,557.69; transmission line privileges, \$21,148.22; living quarters, \$23,751.06; wharfage, \$251,715.76; linesmen fees, \$173,200; power sales, \$21,719.38; lying-in and winterage charges, \$11,922.30.

Votes 475, 797 and 634 To provide for expenses in connection with the St. Lawrence Ship Canal Surveys and Investigations

		Estimates	Allotments	Expenditures
	Casuals and Others	(1) 1,000 00		
A	Professional and Special Services	(4) 15,000 00	15,500 00	9,135 43
	Travelling Expenses	(5) 4,000 00	4,000 00	3,592 98
	Freight and Express	(6) 100 00	100 00	4 62
	Postage	(7) 100 00	100 00	
	Telephones and Telegrams	(8) 300 00	300 00	80 73
	Office Stationery, Supplies and Equipment	(11) 3,000 00	2,500 00	1,280 02
	Materials and Supplies	(12) 1,000 00		
	Sundries	(22) 500 00	2,500 00	2,006 44
		<u>\$ 25,000 00</u>	<u>\$ 25,000 00</u>	<u>\$ 16,100 22</u>

A The Department of Public Works received \$3,303.18 for test borings in the St. Lawrence River at Cornwall, Ont., and Varennes, Que., and Marine Industries Ltd., Montreal, was paid \$2,800 for the rental of equipment and taking borings in Montreal Harbour.

MARINE SERVICES

Vote 476 Marine Services Administration, including Agencies

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 468,829 00	468,829 00	457,826 01
	Allowances	(2) 900 00	100 00	
	Travelling Expenses	(5) 5,900 00	7,000 00	6,755 94
	Freight, Express and Cartage	(6) 425 00	625 00	526 58
	Postage	(7) 3,900 00	3,900 00	3,764 70
	Telephones and Telegrams	(8) 10,550 00	11,550 00	11,228 67
	Office Stationery, Supplies and Equipment	(11) 7,650 00	10,650 00	10,320 75
	Materials and Supplies	(12) 5,125 00	4,625 00	4,319 74
	Rentals of Buildings	(15) 2,400 00	2,400 00	2,400 00
	Light, Power and Water	(19) 3,125 00	2,125 00	1,746 08
	Sundries	(22) 5,140 00	2,140 00	1,889 69
		<u>\$ 513,944 00</u>	<u>\$ 513,944 00</u>	<u>\$ 500,778 16</u>

The following is a comparative statement of expenditures by agencies:

	1951-52	1950-51
Headquarters—Administration	24,984 40	20,396 94
Agencies		
St. John's	25,921 72	20,572 82
Halifax	58,764 35	58,917 26
Charlottetown	48,268 67	41,291 28
Saint John	49,187 64	48,742 12
Quebec	93,636 51	88,308 23
Montreal	36,667 91	34,020 58
Prescott	50,062 36	45,166 63
Parry Sound	50,044 34	46,260 90
Victoria	42,329 82	33,518 43
Prince Rupert	20,910 44	19,514 35
	<u>\$ 500,778 16</u>	<u>\$ 456,709 49</u>

Votes 477 and 635 Marine Service Steamers—Administration

		Estimates	Allotments	Expenditures
Salaries		41,995 00	41,995 00	41,995 00
Allotted from Vote 131, Salaries, etc.		4,300 00	4,300 00	3,394 24
	(1)	46,295 00	46,295 00	45,389 24
Allowances—Allotted from Vote 131, Salaries, etc.	(2)	1,650 00	1,650 00	1,381 68
Travelling Expenses	(5)	3,500 00	3,740 00	3,706 44
Postage	(7)	100 00	100 00	100 00
Telephones and Telegrams	(8)	3,960 00	3,875 00	3,856 03
Office Stationery, Supplies and Equipment	(11)	2,760 00	3,355 00	3,322 38
Materials and Supplies	(12)	300 00	300 00	
Rental of Garage	(15)	225 00		
Repairs and Upkeep of Equipment	(17)	175 00	100 00	
Sundries	(22)	497 00	47 00	27 75
		\$ 59,462 00	\$ 59,462 00	\$ 57,783 52

Votes 478 and 798 Marine Service Steamers—Operation, Maintenance and Repairs

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	1,864,478 00	1,864,478 00	1,860,697 50
Overtime	(1)	53,535 00	53,535 00	39,924 89
Allowances	(2)	347,471 00	347,471 00	305,232 79
Professional and Special Services	(4)	3,210 00	5,210 00	4,428 00
Travelling Expenses	(5)	4,510 00	5,510 00	5,293 07
Freight, Express and Cartage	(6)	3,100 00	5,100 00	4,381 80
Postage	(7)	580 00	580 00	303 60
Telephones and Telegrams	(8)	2,950 00	5,950 00	4,663 74
Advertising—Vessel Repair Tenders	(10)	300 00	2,000 00	1,575 20
Office Stationery, Supplies and Equipment	(11)	1,370 00	1,870 00	1,597 38
Materials and Supplies	(12)	419,850 00	479,850 00	464,256 53
Fuel	(12)	1,179,275 00	1,097,075 00	890,611 56
Repairs and Upkeep of Equipment	(17)	794,000 00	794,000 00	597,843 22
Rental of Equipment	(18)	68,000 00	68,000 00	5,985 70
A Charter of Aircraft for Aerial Ice Survey	(18)	15,000 00	15,000 00	6,060 00
Light, Power and Water	(19)	5,960 00	15,960 00	12,264 50
• Unemployment Insurance Contributions	(21)	18,315 00	18,315 00	16,649 64
Sundries	(22)	28,523 00	30,523 00	29,964 36
		\$4,810,427 00	\$4,810,427 00	\$4,251,733 39

A Maritime Central Airways Ltd., Charlottetown, received \$6,060 as authorized by P.C. 1060. March 8, 1951. for the annual aerial ice patrol of the Gulf of St. Lawrence to report on ice conditions prior to the opening of navigation.

The following is a comparative statement of expenditures by steamers:

	1951-52	1950-51
St. John's District		
Sea Beacon	3,006 03	
Halifax District		
Bernier	78,074 94	103,239 55
Halifax (Launch)	4,204 48	3,682 46
Lady Laurier	239,087 80	179,940 87
Edward Cornwallis	215,468 23	216,319 81
Charlottetown District		
Brant	105,199 80	97,531 81
Saurel	251,926 37	247,016 13

	1951-52	1950-51
Saint John District		
<i>Dollard</i>	202,189 49	202,538 59
<i>Franklin</i>	185,829 49	148,898 52
Montreal District		
<i>Argenteuil</i>	61,257 97	49,477 60
<i>Francois "C" (M. V. Francois)</i>	16,079 04	17,803 62
<i>Safeguarder</i>	149,154 34	137,651 22
<i>Vercheres</i>	69,813 76	44,593 29
<i>J. D. Weir (Steel Tug)</i>	682 85	773 76
<i>Seasonal Vessels</i>	6,391 58	5,496 41
Quebec District		
<i>Chesterfield</i>	159,120 47	158,497 22
<i>Ernest Lapointe</i>	69,457 92	58,218 53
<i>Lady Grey</i>	188,660 50	159,608 26
<i>Lanoraie 2</i>	56,058 05	49,901 95
<i>N. B. McLean</i>	428,782 31	388,773 44
<i>C. D. Howe</i>	361,156 91	248,514 12
<i>Coral Harbour Barge</i>	8,544 98	
Prescott District		
<i>Grenville</i>	110,202 06	102,630 00
Parry Sound District		
<i>St. Heliers</i>	135,077 56	112,836 11
<i>C. P. Edwards</i>	99,405 25	85,237 39
<i>Launch No. 1</i>		23 47
<i>Launch No. 3</i>	1,873 85	3,563 21
<i>Workboat Parry Sound</i>	1,541 31	953 80
Victoria District		
<i>Berens</i>	43,528 91	40,703 04
<i>Estevan</i>	209,434 30	174,600 84
<i>Stonetown</i>	279,996 41	124,757 69
<i>St. Catharines</i>	242,874 99	136,738 85
<i>St. Stephen</i>	36,140 56	30,530 88
<i>Spring Island Barge</i>	2,990 52	
Prince Rupert District		
<i>Alberni</i>	89,625 96	125,931 89
<i>Birnie</i>		11,323 36
<i>Katherine "B" (Launch)</i>	5,490 64	5,211 34
<i>Alexander MacKenzie</i>	108,879 57	67,323 76
<i>Aerial Ice Survey</i>	7,702 45	17,187 29
<i>General Account</i>	16,821 74	42,578 22
<i>Acquisition of Equipment</i>		42,947 19
	<u>\$4,251,733 39</u>	<u>\$3,643,555 49</u>

Revenues arising from services provided through the above expenditures amounted to \$49,374.08 and included freight charges on cargoes to Labrador and Hudson Bay, \$29,895.31; rental of equipment, \$8,710; mess receipts, \$3,539.34.

Votes 479, 799 and 636 Marine Service Steamers—Construction or Acquisition of Vessels, as detailed in the Estimates, and New Equipment—Capital

	Estimates	Allotments	Expenditures
General Service Workboat, St. John's, Nfld. (Estimated Cost \$77,800)	77,800 00	77,800 00	57,581 04
Contract, lump sum: Newfoundland Shipyards, Ltd., \$63,600; payments, \$57,240.			
Expenditures on this project to date were \$57,796.22.			

	Estimates	Allotments	Expenditures
Eastern Arctic Patrol Vessel (Estimated Cost \$3,000,000)	222,000 00	222,000 00	218,185 72
Contract, (1947-48) subject to an escalator clause: Davie Shipbuilding and Repairing Co., Ltd., \$2,864,100.13; payments, including final payment, \$187,257.24.			
Payments of \$4,444.03, including final payment, were made to Milne, Gilmore and German, Montreal, for supervision of the construction. Payments to date, \$115,930.97.			
Expenditures on this project to date were \$3,220,615.83.			
Icebreaker, St. Lawrence and Northern Areas (Estimated Cost, \$5,000,000)	2,900,000 00	2,900,000 00	2,450,838 79
Contract, cost plus 5 per cent: Davie Shipbuilding and Repairing Co. Ltd., \$5,000,000; payments \$2,427,812.51.			
Expenditures on this project to date were \$2,497,618.20.			
Pacific Ocean Weather Station Vessels	115,000 00	129,400 00	123,482 34
Contract (1950-51), cost plus 5 per cent: Marine Industries Ltd., \$1,557,663.92; payments, including final payment, \$97,663.92.			
Expenditures on this project to date were \$1,770,096.73.			
Lighthouse Supply and Buoy Vessel <i>Alexander Mackenzie</i>	3,550 00	3,550 00	3,543 49
Contract (1949-50) subject to an escalator clause: Burrard Dry Dock Co., Ltd., \$919,060; payments \$3,543.49, to date \$902,203.49.			
Expenditures on this project to date were \$919,187.65.			
Construction or Acquisition of New Equipment	24,500 00		
Tractor with Bulldozer attachment		8,700 00	8,677 04
Items under \$5,000		1,400 00	
	(16) \$3,342,850 00	\$3,342,850 00	\$2,862,308 42

Votes 480 and 800 Aids to Navigation—Administration, Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 2,407,249 00	2,407,249 00	2,390,489 53
Overtime	(1)	18,000 00	17,281 20
Allowances to Lightkeepers to Pay Assistants	(2) 105,000 00	105,000 00	91,902 15
Board Allowances, Lightships	(2) 13,520 00	18,520 00	17,320 70
Living Allowances	(2) 1,800 00	1,800 00	1,626 05
Buoy Maintenance Contracts	(4) 79,925 00	79,925 00	71,239 19
A Operation of Three Lightships at Quebec Agency by Contract with Captains	(4) 49,660 00	54,660 00	53,557 00
B Contract For Services in Lake Superior	(4) 33,000 00	33,000 00	33,000 00
C Professional and Special Services	(4)	10,000 00	8,713 53
Travelling Expenses	(5) 42,850 00	47,850 00	46,626 94
Freight, Express and Cartage	(6) 35,665 00	42,665 00	41,590 26
Postage	(7) 1,500 00	1,500 00	1,345 34
Telephones and Telegrams	(8) 9,950 00	9,950 00	9,949 93
Printing of Notices to Mariners and List of Lights	(9) 6,000 00	7,000 00	6,299 32
Advertising	(10) 800 00	2,800 00	2,287 15
Office Stationery, Supplies and Equipment	(11) 3,000 00	6,000 00	5,047 27
Materials and Supplies	(12) 761,000 00	761,000 00	733,528 67
D Repairs and Upkeep of Buildings and Works	(14) 278,430 00	278,430 00	266,902 17
Rental of Land	(15) 5,510 00	5,510 00	3,438 69
Repairs and Upkeep of Equipment	(17) 326,600 00	265,600 00	245,926 71
Rental of Equipment	(18) 5,000 00	6,000 00	5,441 62
Light and Power	(19) 40,850 00	42,850 00	42,290 35
Unemployment Insurance Contributions	(21) 6,860 00	8,860 00	7,892 00
Sundries	(22) 61,735 00	61,735 00	15,203 72
	\$4,275,904 00	\$4,275,904 00	\$4,118,899 49

A Service contracts were entered into with the following captains whereby they agreed, *inter alia*, to engage, pay at the approved minimum rate and provide satisfactory provisions for the crews at 3 lightships of the Quebec Agency. The amounts shown are daily rates paid to the captains with the total payments shown in parentheses: Red Island Lightship No. 3—Louis S. Rioux, \$80.50 (\$20,688.50); Prince Shoal Lightship No. 7—Thomas Christensen, \$52.50 (\$12,180); White Island Lightship No. 20—J. N. LeBlanc, \$80.50 (\$20,688.50).

B A two and one-half year contract amounting to \$95,000 per annum, effective from July 2, 1951, was awarded to the United Towing and Salvage Co. Ltd., Port Arthur, Ont., for (a) breaking ice in Thunder Bay, Lake Superior, (b) transporting certain lightkeepers, their assistants, their wives, families and effects to and from their stations, and (c) servicing buoys and unwatched lights in and about Thunder Bay.

Under section 7 of the contract, the contractor is to receive the sum of \$33,000 on completion of the works required to be performed up to the close of navigation in the fall of each year and the sum of \$62,000 on completion of the works required to be done in connection with and resulting from the opening of navigation in the spring of each year.

Payments in the current year amounted to \$33,000.

C D. J. McAlpine, Vancouver, received \$1,170.36 as legal fees.

D Intrusion-Prepakt Ltd., Toronto, completed two contracts on the basis of cost, plus 15 per cent for overhead, plus a fee of 10 per cent of the total cost as follows: (a) for repairing the pier of the Pelee Passage Lightstation, Lake Erie, Ont., \$22,505; (b) for repairing the foundation of the Colchester Reef Lighthouse, Lake Erie, Ont., \$13,160.05.

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S., as amended. (22) \$ 11,000 00

Sir R. Ropner & Co., Ltd., West Hartlepool, England, was paid \$10,000, plus cost of action fixed at \$1,000, for the loss of the S.S. *Canby* on Guion Island, Cape Breton, N.S.

Vote 481 Aids to Navigation—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Construction or Acquisition of Buildings, Works and Land (13)	621,545 00		
St. John's, Newfoundland, Agency			
Fort Amherst, Newfoundland—Construction of double dwelling and light, removal of old fort and repairs to fog alarm building		48,000 00	47,749 65
Contract: B. Stokes and Sons Limited, \$38,980; payment in full.			
Ramea, Newfoundland—Construction of fog alarm building and equipment		14,500 00	11,614 42
Items under \$5,000		19,400 00	9,209 80
		81,900 00	68,573 87
Charlottetown Agency			
Belle Isle, Newfoundland—Replace fog alarm engines and compressors		6,300 00	1,820 26
Charlottetown, P.E.I.—Replace deteriorated portions and repairs to Agency Wharf		38,000 00	38,000 00
Contract: L. G. & M. H. Smith Limited, \$38,000; payment in full.			
Amherst, Que.—Replace station dwelling		12,200 00	12,106 85
Contract: Augustin Cormier, \$11,885, payment in full.			
Items under \$5,000		19,430 00	16,676 20
		75,930 00	68,603 31
Halifax Agency			
Battery Point, N.S.—Construction of light tower on outer end of breakwater equipped with electric light and motor driven fog alarm		8,250 00	8,229 74
Cape St. Lawrence, N.S.—Construction of bungalow type of dwelling with separate light tower; repairs to oil house		12,500 00	12,484 80
Contract: R. G. McDougall, \$24,485; payments, \$12,484.80.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Halifax Agency—Concluded			
Chebucto Head, N.S.—Construction of fog alarm buildings, move and instal fog alarm equipment and electrify		10,800 00	10,704 65
Contract: LeBlanc Construction Company Limited, \$7,586.50; payment in full.			
Torbay, N.S.—Construction of bungalow type of dwelling with separate light tower; repairs to oil house	23,700 00		23,605 00
Contract: R. G. McDougall, \$22,840; payment in full.			
Items under \$5,000	600 00		494 08
	55,850 00		55,518 27
Saint John Agency			
Items under \$5,000	10,465 00		7,560 08
Quebec Agency			
Eskimo Point, Que.—Two new steel skeleton towers on concrete piers	6,000 00		6,000 00
Perroquet Island, Que.—			
Construction of two dwellings	33,000 00		30,000 00
Contract: Peninsula Construction Company Limited, \$30,000; payment in full.			
Construction of reinforced concrete lighthouse tower 55 feet high	14,600 00		14,491 14
Contract: Peninsula Construction Company Limited, \$12,245; payment in full.			
Items under \$5,000	12,500 00		4,001 35
	66,100 00		54,492 49
Montreal Agency			
Sorel Buoy Depot, Que.—			
Construction of new administration building	88,000 00		86,300 21
Contract for supply and installation of plumbing and heating system: Romeo Bruneau, \$11,830; payment in full.			
Contract for supply and installation of tile terrazzo and concrete base: Canadian Flooring Tile Company Limited, \$6,914; payment in full.			
Construction of new workshop building	117,100 00		112,816 01
Contract for supply and installation of plumbing and heating system: Romeo Bruneau, \$15,115; payment in full.			
Contract for supply and installation of electrical system: Central Electric, \$8,250; payment in full.			
Contract for fabrication, delivery and erection of structural steel: Lord et Cie. Limitée, \$11,000; payment in full.			
Construction of chain link fence around depot property	4,200 00		2,972 00
Items under \$5,000	50 00		
	209,350 00		202,088 22
Prescott Agency			
Port Weller, Ont.—Construction of dwelling for assistant lightkeeper	2,000 00		
Toronto West Gap, Ont.—Construction of dwelling for lightkeeper	6,700 00		6,693 89
Items under \$5,000	21,155 00		20,056 51
	29,855 00		26,750 40
Parry Sound Agency			
Cape Roberts, Ont.—Construction of dwelling	9,000 00		6,608 73
Contract: Fred Gauvreau, \$8,850; payments, \$6,608.73.			
Cove Island, Ont.—Construction of secondary dwelling, boathouse and landing facilities	5,300 00		5,157 14
Port Arthur, Ont. (north entrance)—Construction of fog alarm building	5,100 00		
Items under \$5,000	19,830 00		19,256 27
	39,230 00		31,022 14

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Selkirk Sub-Agency			
Items under \$5,000		1,650 00	1,220 32
Victoria Agency			
Race Rocks Light, B.C.—Construction of dwelling for assistant lightkeeper		9,360 00	6,512 04
Items under \$5,000		9,750 00	3,144 03
		19,110 00	9,656 07
Prince Rupert Agency			
Items under \$5,000		855 00	
Northwest Territories			
Items under \$5,000		3,800 00	3,589 81
Total Construction or Acquisition of Buildings, etc.	621,545 00	594,095 00	529,074 98
Construction or Acquisition of Equipment	(16) 70,995 00		
St. John's Newfoundland Agency			
General—New buoy equipment		8,000 00	
Charlottetown Agency			
General—New buoy equipment		6,300 00	6,228 48
Items under \$5,000		3,300 00	2,643 89
		9,600 00	8,872 37
Halifax Agency			
General—New buoy equipment		17,000 00	16,953 00
Items under \$5,000		4,100 00	4,099 87
		21,100 00	21,052 87
Quebec Agency			
Quebec, Que.—			
Equipment		4,000 00	2,200 00
Gap lathe 14 inches Mitchell		15,400 00	15,275 00
Items under \$5,000		13,000 00	11,465 63
		32,400 00	28,940 63
Montreal Agency			
Items under \$5,000		1,750 00	1,740 51
Prescott Agency			
Items under \$5,000		2,000 00	1,831 84
Parry Sound Agency			
Items under \$5,000		7,750 00	7,429 40
Selkirk Sub-Agency			
Items under \$5,000		295 00	105 00
Victoria Agency			
Items under \$5,000		9,250 00	7,860 48
Prince Rupert Agency			
Items under \$5,000		2,700 00	510 09
Northwest Territories			
Items under \$5,000		3,600 00	3,362 58
Total Construction or Acquisition of Equipment	70,995 00	98,445 00	81,705 77
	<u>\$ 692,540 00</u>	<u>\$ 692,540 00</u>	<u>\$ 610,780 75</u>

STATEMENT OF EXPENDITURES AND REVENUES BY AGENCIES

	Expenditures				Revenues	
	Operation and Maintenance		Construction and Improvements			
	1951-52	1950-51	1951-52	1950-51	1951-52	1950-51
	\$	\$	\$	\$	\$	\$
Administration—Departmental Headquarters.....	110,398 71	95,387 56			3 30	2,781 25
Agencies:						
St. John's.....	395,835 99	406,356 15	68,573 87	72,276 06	390 03	396 84
Halifax.....	664,171 94†	558,318 78	76,571 14	67,561 88	8,721 48	8,763 53
Charlottetown.....	362,743 66	305,323 16	77,475 68	30,875 01	16,176 81	12,493 01
Saint John, N.B.....	455,321 53	420,652 63	7,560 08	23,532 68	17,963 93	16,174 59
Quebec.....	680,408 22	667,394 30	83,433 12	14,630 00	71,904 52	52,972 47
Montreal.....	373,441 93	510,748 21	203,828 73	5,000 00	30,680 97	25,871 46
Prestcott.....	310,499 39	289,501 67	28,582 24	106,646 11	77,099 35	82,551 70
Parry Sound.....	298,332 41	311,004 88	38,451 54	58,210 32	24,795 88	22,322 43
Kenora Sub-Agency.....	13,831 76	15,014 24			970 83	781 09
Seikirk Sub-Agency.....	15,278 96	15,479 74	1,325 32		376 55	14 18
Victoria.....	284,805 19	264,175 27	17,516 55	161,448 79	73,703 15	64,230 34
Prince Rupert.....	109,412 99	105,450 77	510 09	12,934 21	3,025 16	2,978 69
Northwest Territories.....	22,416 81	21,527 79	6,952 39		3,191 82	1,239 39
Services by Contract—Lake Superior.....	33,000 00	33,000 00				
	4,129,899 49	4,019,335 15	610,780 75	553,115 06	329,003 78*	293,570 97

† Including Exchequer Court Awards, \$11,000.

* The principal sources of revenue were as follows: wharf rental and wharfage, \$237,255.72; harbour dues, \$57,327.28; sundry rentals, \$23,176.66 and sale of lands and buildings, \$6,073.

Vote 482 Nautical Services—Administration

		Estimates	Allotments	Expenditures
Salaries	(1)	139,802 00	139,802 00	131,591 27
Travelling Expenses	(5)	5,000 00	5,000 00	3,704 08
Freight, Express and Cartage	(6)	600 00	600 00	272 70
Postage	(7)	100 00	100 00	81 00
Telephones, Telegrams and Cables	(8)	1,700 00	2,500 00	2,365 82
Office Stationery, Supplies and Equipment	(11)	3,000 00	3,500 00	3,308 58
Rental of London, England, Office	(15)	800 00		
Sundries	(22)	1,948 00	1,448 00	1,364 33
		<u>\$ 152,950 00</u>	<u>\$ 152,950 00</u>	<u>\$ 142,687 78</u>

Votes 483, 801 and 637 Nautical Services—Operation and Maintenance, including grants and contributions, as detailed in the Estimates; rewards for saving life from vessels in distress; subsidies to salvage companies, and the payment of expenses, including excepted expenses, incurred in respect of Canadian distressed seamen as defined in Section 296 of the Canada Shipping Act

		Estimates	Allotments	Expenditures
Salaries	(1)	109,467 00	109,467 00	108,434 01
Allowances—Board and Terminable	(2)	12,975 00	12,975 00	11,519 69
Professional and Special Services	(4)	13,200 00	21,200 00	20,648 53
Removal of Obstructions in Navigable Waters	(4)	32,000 00	21,400 00	4,143 82
Travelling Expenses	(5)	8,000 00	8,000 00	3,696 55
Freight, Express and Cartage	(6)	200 00	500 00	468 94
Postage	(7)	335 00	635 00	549 51
Telephones, Telegrams and Cables	(8)	3,525 00	3,525 00	1,680 63
Printing of the Annual List of Shipping	(9)	8,000 00	8,000 00	6,298 21
Office Stationery, Supplies and Equipment	(11)	15,050 00	15,050 00	10,932 03
Materials and Supplies	(12)	15,335 00	15,335 00	7,247 04
Rentals of Lifeboats	(18)	420 00	420 00	218 00
Grants and Contributions—				
Schools of Navigation—				
Saint John Vocational School, Saint John, N.B. . .	(20)	6,355 00	6,355 00	5,973 09
L'Ecole d'Arts et Métiers de Rimouski, P.Q.	(20)	3,500 00	3,500 00	3,500 00
Vancouver Navigation School, Vancouver, B.C. . .	(20)	4,452 00	4,452 00	4,450 02
Queen's University, Kingston, Ont.	(20)	500 00	500 00	500 00
Department of Education, Province of Nova Scotia	(20)	8,775 00	8,775 00	1,706 67
A Canada's share of the cost of the North Atlantic Ice Patrol	(20)	34,468 00	34,468 00	19,129 54
The Royal Arthur Sailors' Institute at Port Arthur, Ontario, and the Welland Canal Seamen's Institute at \$300 each	(20)	600 00	600 00	600 00
B Vocational Training for Merchant Seamen	(20)	60,000 00	60,000 00	51,699 65
Campaign Stars and War Medals for Merchant Seamen	(20)	5,000 00	5,000 00	314 50
Rewards for Saving Life	(20)	2,000 00	2,000 00	
C Subsidies for Salvage Companies—Quebec and British Columbia	(20)	65,000 00	65,000 00	65,000 00
Repatriation Expenses of Distressed Canadian Merchant Seamen	(22)	15,100 00	15,100 00	4,533 99
Sundries	(22)	454 00	2,454 00	1,563 00
		<u>\$ 424,711 00</u>	<u>\$ 424,711 00</u>	<u>\$ 334,807 42</u>

This vote, which is a consolidation of several minor estimates items voted separately in former years, was provided for: (a) the salaries and expenses of the Life Saving Service and of Nautical Offices such as examiners of masters and mates, instructors in navigation, etc.; (b) grants and contributions to schools of navigation, sailors' institutes and to the North Atlantic Ice Patrol; (c) payment of subsidies to salvage companies; (d) reimbursing the Department of Veterans Affairs for vocational training for merchant seamen; and (e) miscellaneous other activities supervised by the Nautical Services Branch of the Department.

Under the provisions of section 551 of the Canada Shipping Act, c. 44, 1934, formal investigations were held in connection with the following marine casualties in territorial waters of Canada.

Expenditures in the current year, with details of payments of \$1,000 or over, follow:

S.S. <i>Dufferin Bell</i> , stranded near Fourchu, N.S., May 13, 1951. Payment to John T. MacQuarrie, counsel, \$2,756.93	\$ 4,969 22
S.S. <i>Franconia</i> , ran aground on the Island of Orleans, Que., July 12, 1950. Payment to Wm. Morin, counsel, \$2,072.40	2,072 40
S.S. <i>Ocean Hawk II</i> and M. V. <i>Maud</i> , collided in Saint John Harbour, N.B., March 19, 1951	1,834 47
S.S. <i>Quebec</i> , destroyed by fire near Tadoussac, Que., on August 14, 1950. Payment to Oscar G. Boisjoly, official stenographer, \$8,838.10	10,220 55
S.S. <i>Prince Rupert</i> and S.S. <i>Princess Kathleen</i> , collided 32 miles northwest of Prince Rupert, B.C., on August 30, 1951. Payment to John I. Bird, counsel, \$1,870.15	2,541 15

A Payment was made to the Treasurer of the United States of America.

B Under the provisions of the Merchant Seamen Vocational Training Order, approved by P.C. 5893 of December 29, 1948, as amended by P.C. 6227 of December 13, 1949, the Department of Veterans Affairs was authorized, effective January 1, 1949, to provide a course of vocational training to merchant seamen under 30 years of age and to certain merchant seamen over 30 years of age, domiciled and resident in Canada, who have received or were eligible to receive a bonus under The Merchant Seamen Special Bonus Order or under the Merchant Seamen War Service Bonus Order, 1944. The applications for vocational training were to be made on or before September 30, 1950, and the training commenced within 6 months after the date of approval or before January 31, 1951, whichever is the later date.

The Order in Council authority directed that the Department reimburse the Department of Veterans Affairs for expenditures incurred under the Order.

During the year, 155 merchant seamen participated in the courses.

C Subsidies were paid to 2 private wrecking plants to ensure that a sufficient number of efficient plants was maintained to render prompt and effective aid to vessels in distress.

Quebec Salvage and Wrecking Co., Ltd., Montreal, (operating under a contract in force during the season of navigation for the year 1951) was paid \$40,000.

Pacific Salvage Ltd., Victoria, (operating under a five-year contract effective July 2, 1947, which has been officially assigned by the Pacific Salvage Co., Ltd.,) was paid \$25,000.

The following is a comparative statement of expenditures by activities:

	1951-52	1950-51
Life Saving Service		
Saint John Agency	27,166 99	53,753 00
Victoria Agency	41,032 73	68,265 51
Masters and Mates	51,947 94	43,521 59
Removal of Obstructions	4,143 82	9,131 60
Investigation into Wrecks	22,930 25	29,936 00
Schools of Navigation	10,376 87	11,704 09
Registry of Shipping	9,882 72	8,394 28
Relief of Distressed Seamen	4,533 99	9,845 71
Continuing Certificates of Discharge Books	5,077 23	7,670 54
Inspection of Livestock Shipments	3,197 33	2,908 79
Port Warden—Churchill	1,644 08	1,467 83
Grants and Contributions—		
Schools of Navigation—		
Saint John Vocational School	5,973 09	
L'Ecole d'Arts et Metiers de Rimouski, Que.	3,500 00	3,500 00
Department of Education, Nova Scotia	1,706 67	
Vancouver Navigation School, Vancouver, B.C.	4,450 02	2,700 00
Queen's University, Kingston, Ont.	500 00	500 00
The Royal Arthur Sailors' Institute at Port Arthur, Ont.	300 00	300 00
Welland Canal Seamen's Institute	300 00	300 00
Canada's share of the cost of the North Atlantic Ice Patrol	19,129 54	19,999 99
Vocational Training for Merchant Seamen	51,699 65	170,799 33
Campaign Stars and War Medals for Merchant Seamen	314 50	375 75
Subsidies to Salvage Companies—Quebec and British Columbia	65,000 00	65,000 00
	<u>\$ 334,807 42</u>	<u>\$ 510,074 06</u>

Revenues arising from services provided through the above expenditures amounted to \$39,009.94 and included seamen's fines and forfeitures, \$19,659.60; shipping masters and Canadian Consular Officers' collections, \$3,996.34; examination of masters and mates fees, \$7,388.75; merchant seamen's identity certificates, \$2,909.50; sales of publications, \$1,089.40.

Vote 484 Nautical Services—Construction or Acquisition of Buildings, Works, Land and New Equipment

		Estimates	Allotments	Expenditures
Construction or Acquisition of Buildings, Works and Land				
Victoria Agency,				
Clayoquot, B.C.—Improvements to Life Saving Station	(13)	1,000 00	861 00	834 58
Construction or Acquisition of Equipment				
Saint John Agency				
A Bayview, N.S.—Shore Based Lifeboat	(16)	10,250 00	10,040 00	10,022 95
B Little Wood Island, N.B.—				
Shore Based Lifeboat			1,607 00	1,606 16
Victoria Agency				
A Bamfield, B.C.—Shore Based Lifeboat	(16)	10,250 00	8,992 00	8,845 05
Total Construction or Acquisition of Equipment		20,500 00	20,639 00	20,474 16
		<u>\$ 21,500 00</u>	<u>\$ 21,500 00</u>	<u>\$ 21,308 74</u>
A Chantier Maritime de St. Laurent Limitee completed a contract awarded in 1950-51 amounting to \$49,519.96 for the construction of two shore-based motor lifeboats and was paid \$13,969.96.				
B Chantier Maritime de St. Laurent Limitee completed a contract awarded in 1949-50 amounting to \$21,847.98 for the construction of two shore-based motor lifeboats and was paid \$13,969.96.				

Transfer from Vote 128, Miscellaneous minor and unforeseen expenses (Department of Finance)

Compensation to Members of Ships' Crews for loss of effects—Stamatios Voulgaris (P.C. 114/3066, June 14, 1951)

70 00

Expenditures..... (22) \$ 70 00

Votes 485 and 638 Pilotage Service, including authority for temporary recoverable advances not exceeding \$13,000

		Estimates	Allotments	Expenditures
Salaries and Wages		228,255 00	230,255 00	230,255 00
Allotted from Vote 131, Salaries, etc.		5,897 00	5,897 00	5,697 39
	(1)	234,152 00	236,152 00	235,952 39
Overtime	(1)	5,400 00	5,400 00	1,174 67
Allowances	(2)	1,140 00	1,140 00	805 00
Board of Pilots	(2)	4,000 00	5,500 00	5,195 40
Board of Ships' Crews	(2)	12,500 00	13,500 00	13,386 10
Travelling Expenses	(5)	2,875 00	4,075 00	3,903 89
Freight, Express and Cartage	(6)	527 00	527 00	152 62
Postage	(7)	500 00	600 00	570 00
Telephones and Telegrams	(8)	6,800 00	8,800 00	8,409 12
Printing of Revised By-laws of Certain Pilotage Districts ..	(9)	1,000 00	1,000 00	
Advertising	(10)	265 00	265 00	192 50
Office Stationery, Supplies and Equipment	(11)	3,500 00	3,500 00	2,214 97
Materials and Supplies	(12)	83,910 00	83,910 00	83,597 93
Rental of Victoria District Office	(15)	200 00	300 00	265 00
Repairs and Upkeep of Equipment	(17)	51,763 00	41,863 00	33,267 04
Rental of Equipment	(18)	4,600 00	4,600 00	840 80
Light, Power and Water	(19)	6,259 00	6,259 00	2,605 88
Unemployment Insurance Contributions	(21)	950 00	950 00	831 34
Sundries	(22)	3,492 00	5,492 00	5,310 20
		<u>\$ 423,833 00</u>	<u>\$ 423,833 00</u>	<u>\$ 398,674 85</u>

This vote was provided (a) to pay salaries and expenses in connection with the administration of Pilotage at Ottawa (Head Office), Sydney (including Bras d'Or Lakes), Halifax, Saint John, Father Point, Quebec, Montreal, Kingston and British Columbia; (b) to pay the cost of operation and maintenance of pilot stations in the above Districts; (c) to pay the cost of operation and maintenance of pilot vessels at Father Point, Quebec; (d) to reimburse the Pilotage Districts of Sydney, Halifax, Saint John and British Columbia for the cost of operation and maintenance of pilot vessels in such amounts as are certified and approved by the Superintendents of Pilots and the Director of Marine Services respectively; (e) to secure authority for making temporary recoverable advances to the Sydney, Halifax and Saint John Pilotage Districts during the first part of the fiscal year until the revenue is sufficient to pay current expenses.

The following is a comparative statement of expenditures from this vote:

	1951-52	1950-51
Headquarters—Administration	8,899 41	7,976 30
Districts, etc.:		
Bras d'Or	200 00	199 66
Sydney	12,408 20	10,145 55
Halifax	24,379 76	21,556 57
Saint John	4,905 93	5,262 97
Quebec	25,658 86	22,893 35
Father Point	12,288 17	10,645 72
P.V. Abraham Martin	19,568 51	17,467 60
P.V. Citadelle	115,064 41	112,720 49
Montreal	27,080 47	24,188 82
St. Lawrence—Kingston—Ottawa	3,072 36	3,337 03
British Columbia	33,318 91	29,797 06
Assistance towards operation of Pilot Vessels, Halifax		2,409 62
Assistance towards operation of Pilot Vessels, Saint John		1,719 90
Operation and maintenance of Pilotage Vessels, Halifax and Sydney, N.S., Saint John, N.B. and Victoria, B.C.	111,829 86	51,535 64
Acquisition or Construction of a Pilotage Vessel, Saint John, N.B. District		78,914 21
	<u>\$ 398,674 85</u>	<u>\$ 400,773 49</u>

Vote 802 Pilotage Service—Construction or Acquisition of Buildings, Works and New Equipment

	Estimates	Allotments	Expenditures
Construction or Acquisition of Buildings and Works			
General—Items under \$5,000	(13)	1,000 00	925 42
Construction or Acquisition of Vessels			
Acquisition and Reconditioning of Vessel for Halifax Pilotage District	(16)	29,500 00	29,500 00
A Construction or Acquisition of Vessel for British Columbia District	(16)	80,000 00	67,102 00
Total Construction or Acquisition of Vessels		109,500 00	96,602 00
Construction or Acquisition of Equipment	(16)	10,000 00	
Purchase and installation of Radar and Radiotelephone Equipment required for new Pilotage Vessel for the British Columbia District		1,500 00	
Purchase and Installation of Radar set for C.G.S. Citadelle		7,000 00	6,000 00
Engine for Pilot Boat in British Columbia District		7,540 00	7,500 00
Items under \$5,000		5,858 00	1,864 30
Total Construction or Acquisition of Equipment		10,000 00	15,364 30
		<u>\$ 119,500 00</u>	<u>\$ 119,500 00</u>
			<u>\$ 64,628 02</u>

A Payments of \$5,000 or over were made to: Seven Seas Maritime Co. Ltd., Toronto, \$22,000, for purchase of vessel; McKay-Cormack Ltd., Victoria, \$10,217, for repairs and alterations to the vessel; Weyerhaeuser Steamship Co., Los Angeles, Cal., \$7,071.33, for shipping and ocean freight charges on vessel from Baltimore to Los Angeles, U.S.A.

Vote 486 Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines

	Estimates	Allotments	Expenditures
Salaries	359,104 00	380,604 00	378,373 13
Allotted from Vote 131, Salaries, etc.	20,000 00	20,000 00	
	(1) 379,104 00	400,604 00	378,373 13
Allowances	(2) 13,500 00		
Professional and Special Services	(4) 2,000 00	100 00	49 00
Travelling Expenses	(5) 60,000 00	60,000 00	57,605 25
Freight, Express and Cartage	(6) 600 00	600 00	169 33
Postage	(7) 1,500 00	1,500 00	537 10
Telephones and Telegrams	(8) 8,500 00	11,000 00	10,798 64
Office Stationery, Supplies and Equipment	(11) 6,000 00	6,000 00	5,769 97
Materials and Supplies	(12) 2,100 00		
Construction or Acquisition of New Equipment	(16) 3,000 00		
Repairs and Upkeep of Equipment	(17) 1,000 00		
Sundries	(22) 4,104 00	1,604 00	650 85
	<u>\$ 481,408 00</u>	<u>\$ 481,408 00</u>	<u>\$ 453,953 27</u>

Revenues arising from services provided through the above expenditures amounted to \$176,909.01 and included steamship inspection annual fees, \$129,175.72; incidental fees, \$39,759.80; engineers' examination fees, \$2,672; payments for the examination of plans and designs, \$4,788.75.

Vote 487 Marine Signal Service

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 124,226 00	123,026 00	119,571 99
Overtime	(1) 3,088 00	4,288 00	2,317 87
Travelling Expenses	(5) 250 00	250 00	96 44
Freight, Express and Cartage	(6) 100 00	100 00	27 84
Postage	(7) 320 00	320 00	200 00
Telephones and Telegrams	(8) 33,100 00	36,100 00	34,442 23
Office Stationery, Supplies and Equipment	(11) 2,100 00	2,100 00	668 90
Materials and Supplies	(12) 3,050 00	3,550 00	2,403 65
Repairs and Upkeep of Buildings and Works	(14) 6,500 00	3,000 00	1,436 46
Light, Power and Water	(19) 824 00	824 00	439 28
Unemployment Insurance Contributions	(21) 16 00	16 00	2 16
Sundries	(22) 407 00	407 00	389 97
	<u>\$ 173,981 00</u>	<u>\$ 173,981 00</u>	<u>\$ 161,996 79</u>

This vote was provided for the maintenance and operation of Marine Signal and Reporting Stations established for the purpose of reporting the movements of ships, weather conditions, ice conditions and dangers to navigation generally. The system extends from Saint John, N.B., Halifax, N.S., Cape Race, Nfld., and Strait of Belle Isle up the Gulf and River St. Lawrence, through the Great Lakes to Fort William, Ont.

The following is a comparative statement of expenditures by Services:

	1951-52	1950-51
River St. Lawrence Ship Channel	138,809 35	126,635 65
Radio—East Coast Visual Signal Service	23,187 44	17,368 02
	<u>\$ 161,996 79</u>	<u>\$ 144,003 67</u>

Votes 488 and 803 River St. Lawrence Ship Channel Service—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	273,530 00	291,530 00	282,988 47
Overtime	(1)	9,000 00	3,000 00	1,993 41
Allowances-Board	(2)	48,250 00	49,250 00	47,398 29
Travelling Expenses	(5)	4,000 00	4,000 00	3,557 79
Freight, Express and Cartage	(6)	200 00	200 00	80 35
Postage	(7)	200 00	200 00	150 00
Telephones and Telegrams	(8)	800 00	1,300 00	1,022 42
Printing of information concerning the Ship Channel including Tide Tables	(9)	900 00	900 00	639 70
Office Stationery, Supplies and Equipment	(11)	1,500 00	1,500 00	1,252 92
Materials and Supplies	(12)	35,000 00	42,000 00	41,229 47
Fuel	(12)	66,000 00	66,000 00	65,780 22
A Maintenance Dredging by Contract	(13)	900,000 00	830,500 00	829,767 17
Repairs and Upkeep of Equipment	(17)	73,000 00	121,000 00	83,223 61
Light, Power and Water	(19)	1,000 00	1,000 00	953 68
Unemployment Insurance Contributions	(21)	2,100 00	2,100 00	1,606 58
Sundries	(22)	6,811 00	7,811 00	7,181 60
		<u>\$1,422,291 00</u>	<u>\$1,422,291 00</u>	<u>\$1,368,825 68</u>

A P.C. 1737, May 6, 1947, authorizing the acceptance of the tender by Marine Industries Ltd., Montreal, for dredging the bed of the St. Lawrence River, also stated under section 8 that, "If during the life of the contract, it should become desirable to undertake any maintenance dredging, the contractor shall if and when called upon to do so by the Minister, undertake such maintenance dredging at the prices set out therefor in the schedule".

Payments in the current year were \$829,767.17 and to date, \$1,604,173.42.

Vote 489 River St. Lawrence Ship Channel Service—Contract Dredging—Capital Expenditures..... (13) 2,013,409 00 \$2,013,408 81

A five-year contract on a unit price basis at an estimated cost of \$15,022,769 was awarded in 1947-48 to Marine Industries Ltd., Montreal, for dredging portions of the bed of the St. Lawrence River. Payments in the current year were \$2,013,408.81, to date, \$14,697,769.35.

Vote 804 To provide for the replacement of machinery and equipment destroyed by fire in May, 1950, at l'Ecole d'Arts et Métiers de Rimouski, Que.:

Gross estimated cost.....	150,950 00	
Less: proceeds of insurance, on machinery and equipment so destroyed, which the Department is hereby authorized to pay out of the Department of Transport Suspense Account for the purposes of this Vote.....	60,000 00	
Expenditures.....		90,950 00
		(16) \$ 90,950 00

P.C. 6994, September 3, 1943, and P.C. 6471, August 16, 1944, authorized the purchase of approved machinery, instruments and equipment to be made available to l'Ecole d'Arts et Métiers de Rimouski, so long as the school continued to conduct a specified elementary course in marine engineering and allied subjects, satisfactory to the Minister of Transport, for the training of candidates for service at sea and on the St. Lawrence River. Title to the plant was to remain vested in Her Majesty the Queen.

After the school was destroyed by fire in May, 1950, the insurance carried on the plant, amounting to \$60,000, was turned over to the Department and credited to Department of Transport Suspense Account.

Total expenditures during the current year were \$143,226.46, of which \$52,276.46 was charged to Department of Transport Suspense Account.

RAILWAY AND STEAMSHIP SERVICES

Vote 490 Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department

		Estimates	Allotments	Expenditures
Salaries	(1)	19,500 00	20,020 00	20,013 20
Materials and Supplies	(12)	3,500 00	3,500 00	2,482 10
Repairs and Upkeep of Equipment	(17)	27,500 00	26,980 00	17,505 16
Sundries	(22)	1,500 00	1,500 00	1,220 89
		<u>\$ 52,000 00</u>	<u>\$ 52,000 00</u>	<u>\$ 41,221 35</u>

There are five official railway cars under the jurisdiction of the Department of Transport, two of which are for the use of the Governor General. All expenses in connection with the maintenance and operation of these cars are charged to this appropriation with the exception of commissary supplies provided for other than the Minister of Transport. These supplies are paid for directly by the Departments whose Ministers have used the official railway cars or by the Office of the Governor General. Commissary supplies provided for the Minister of Transport amounted to \$1,094.19.

The cars are hauled free of charge by the railways provided they are attached to regular scheduled trains.

Vote 491 Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1952, not exceeding.....**250,000 00****Expenditures..... (33) \$ 158,245 83**

The Hudson Bay Railway is operated by the Canadian National Railways for the Department and this vote was provided to pay the current operating deficit.

The operating expenditures for the fiscal year amounted to \$2,404,828.33 and the operating revenues totalled \$2,246,582.50, resulting in a deficit of \$158,245.83.

Vote 492 Hudson Bay Railway—Construction or Acquisition of Buildings and Works—Capital

		Estimates	Allotments	Expenditures
Construction or Acquisition of Buildings and Works	(13)	40,000 00		
The Pas to Churchill, Man.				
Track Material—40,000 Rail Anchors			16,000 00	15,981 53
Herchmer Sub-Division—Construct 3 section houses replacing temporary structures			15,000 00	14,990 08
Items under \$5,000			8,700 00	8,627 29
Engineering and Supervision			300 00	
		<u>\$ 40,000 00</u>	<u>\$ 40,000 00</u>	<u>\$ 39,598 90</u>

Payments were made to the Canadian National Railways.

Votes 493 and 641 Prince Edward Island Car Ferry and Terminals—To provide for the payment during the fiscal year 1951-52 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the Auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1951.....**1,365,286 00****Expenditures..... (33) \$1,365,286 00**

Vote 494 Prince Edward Island Car Ferry and Terminals—Construction and Improvement of Terminal Facilities—Capital (Revote)

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction of Works:			
Borden, P.E.I.	60,000 00		
Removal of outer shoal		60,000 00	50,397 39
Engineering and Contingencies	15,000 00	15,000 00	8,119 26
	(13) \$ 75,000 00	\$ 75,000 00	\$ 58,516 65

The expenditures represented payment to the Canadian National Railways which had undertaken, on behalf of the Department, the enlargement and improvement of car ferry terminal facilities at Borden, P.E.I. and Cape Tormentine, N.B.

Expenditures on this project to date were \$7,698,445.84.

Vote 495 Canadian National (West Indies) Steamships, Limited—To provide for the payment from time to time to the Canadian National (West Indies) Steamships, Limited (hereinafter called "The Company") of the amount of the deficit occurring during the year ending December 31st, 1951 in the operations of the Company and the vessels under the control of the Company, as certified by the Auditors of the Company, and upon applications made by the Company to the Minister of Finance and approved by the Minister of Transport, not exceeding.....

Expenditures..... (33) \$ 845,000 00
\$ 466,992 13

Vote 642 Canadian National (West Indies) Steamships, Limited—To authorize the write-off from Non-Active Assets to Consolidated Deficit Account of the balances of advances or loans (\$3,618,505.74) made to the Canadian National (West Indies) Steamships, Limited. Notwithstanding any other Act, interest shall cease to accrue on this amount on and from January 1, 1952.....

Expenditures..... (22) \$ 1 00
nil

Vote 496 Strait of Canso—Transportation improvements and facilities—Capital (Revote)

Expenditures..... (13) \$ 1,000,000 00
\$ 57,253 73

This vote was provided for the construction of a causeway with a navigation lock across the Strait of Canso between Cape Breton Island and the mainland of Nova Scotia. The original proposal was for a low level railway and highway bridge but this project was abandoned.

Total expenditures in the current year of the Board of Engineers, reconvened in September, 1950, were \$9,725.73, half of which was refunded by the Province of Nova Scotia under agreement and credited hereto.

A contract amounting to \$525,000 was awarded to O. J. McCulloch and Co., consulting engineers, Montreal, for the preparation of design plans with specifications and the supervision of the construction of the proposed causeway. Payments in the current year were \$30,000.

The Canadian National Railways received \$22,250.61 for a survey of proposed railway connections with the causeway.

Payments of \$500 or over to consulting engineers were made to: D. S. Ellis, Kingston, \$5,445.61; P. L. Pratley, Montreal, \$907.23; Arthur Surveyer, Montreal, \$2,342.89.

Expenditures to date on this project were \$409,540.94.

Vote 497 Canadian Government Railways—Enlargement of Dock and Terminal Facilities at North Sydney, N.S.—Capital	1,660,000 00
Expenditures	(13) \$ 370,014 10

This vote was provided for the enlargement of terminal facilities at North Sydney, N.S., by the construction of a new dock and freight shed with highway and track approaches thereto.

The Department of Public Works was entrusted with the supervision of the dredging and construction of the new dock and was reimbursed for expenditures amounting to \$298,151.16, of which (a) O. J. McCulloch and Co., received \$16,838.31 for supervision, (b) T. G. Gorman (N.S.) Ltd., \$206,512.85, including final payment under a unit price contract (1949-50) of \$1,095,483.99 for dredging and dock work, and (c) Robb Engineering Works Ltd., \$74,800, under a unit price contract of \$252,246.50 for supplying and erecting structural steel for transit shed.

The Canadian National Railways was reimbursed for expenditures amounting to \$71,862.94, of which Stephens Construction Ltd., received \$50,760.75.

Votes 498 and 805 Canadian Government Railways—Construction of New Dock and Terminal Facilities at Port-aux-Basques, Nfld.—Capital	1,000,000 00
Expenditures	(13) \$ 619,874 99

This vote was provided for the enlargement of terminal facilities at Port-aux-Basques, Nfld., by the construction of a new dock, freight shed, and highway and railway approaches to handle the additional traffic which will result from the more convenient service to be provided by the new ferry vessel.

A contract amounting to \$1,799,829 was awarded to McNamara Construction Co., Ltd., for the construction of the facilities. Payments in the current year were \$555,479.27.

Payments in the current year to O. J. McCulloch and Company, Consulting Engineers, Montreal, were \$59,600 for designing and supervising the construction of the facilities.

Vote 499 Canadian Government Railways—Construction or Acquisition of Auto-Ferry Vessels, as detailed in the Estimates—Capital

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Auto-Ferry Vessel for service between North Sydney, N.S. and Port-aux-Basques, Newfoundland (Estimated cost \$4,500,000)	2,500,000 00	2,500,000 00	55,667 18
B Auto-Ferry Vessel for service between Yarmouth, N.S. and the New England States (Estimated cost \$3,000,000) subject to a contribution by the Province of Nova Scotia up to 50% of the cost of construction but not exceeding \$1,500,000)	50,000 00	50,000 00	16,500 00
	(16) \$2,550,000 00	\$2,550,000 00	\$ 72,167 18

- A A contract amounting to \$4,500,000 on a cost plus 5 per cent basis, was awarded to Canadian Vickers Limited, Montreal, for the construction of this vessel. Payments in the current year amounted to \$55,464.18.
- B Alex. C. Campbell & Son, Montreal, received \$16,500 for the preparation of design plans with specifications for the construction of the vessel.

Vote 500 Ogden Point Piers, Victoria, B.C.—Construction or Acquisition of Buildings, Works and Land—Capital	55,000 00
Expenditures	(13) \$ 50,463 68

Payments were made to the Canadian National Railways.

Votes 501 and 639 Maritime Freight Rates Act—For the payment to the Railway Companies operating in the select territory designated by the Act, during the fiscal year 1951-52, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian National Railway Company and approved by Auditors of the said Company respecting the Eastern Lines of the Canadian National Railways, and in the case of the Other Railways by the Board of Transport Commissioners for Canada) on all traffic moved during the Calendar Year 1951, (Chap. 79, Statutes of 1927, as amended)

	Estimates	Allotments	Expenditures
Canadian National Railway Company	8,509,881 00	8,509,881 00	8,509,881 00
Canada and Gulf Terminal Railway	30,000 00	30,150 00	28,072 84
Canadian Pacific Railway Company	642,000 00	642,000 00	627,128 96
Cumberland Railway and Coal Company	45,000 00	49,857 94	44,857 94
Dominion Atlantic Railway	386,000 00	372,388 64	327,647 48
Maritime Coal, Railway and Power Company	21,000 00	21,000 00	18,477 94
Sydney and Louisburg Railway	480,000 00	488,603 42	473,603 42
	(20) \$ 10,113,881 00	\$ 10,113,881 00	\$ 10,029,669 58

Vote 640 Canadian National Railways Deficit, 1951 —Amount required to provide for the payments, during the fiscal year 1951-52, to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made by the National Company to the Minister of Finance, and to be applied by the National Company in payment of the system deficit (certified by the Auditors of the National Company) arising in the calendar year 1951, this amount to be applied in the repayment of accountable advances made to the National Company from the Consolidated Revenue Fund.....			15,031,996 00
Expenditures.....	(33)	\$	15,031,996 00

Vote 806 To provide towards the cost of surveys of Newfoundland Railway properties entrusted to the Canadian National Railway Company.....			15,000 00
Expenditures.....	(22)	\$	14,115 00

Subsidy to the Province of British Columbia in aid of the construction of an extension to the Pacific Great Eastern Railway, the Pacific Great Eastern Railway Aid Act, c. 32, 1949.....			(20) \$ 825,000 00
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Under the provisions of the above Act, the Department was authorized to grant a subsidy of \$15,000 per mile, but not exceeding 82·7 miles, to the Government of the Province of British Columbia towards the cost of construction of a railway line from Quesnel to Prince George, B.C.

Section 3 of the said Act provided that the subsidy shall be payable out of the Consolidated Revenue Fund of Canada at the option of the Governor in Council and that it may be paid upon the report of the Minister of Transport as to the mileage constructed, in such manner and in such amounts, and subject to such conditions as the Governor in Council deems expedient.

P.C. 6365 of November 27, 1951, authorized an interim payment of \$825,000, being for 55 miles, at the approved rate of \$15,000 per mile and provided that such payment be not subject to any conditions.

PENSIONS AND OTHER BENEFITS

Vote 502 Amount required to pay pensions at the rate of \$300 per annum to former pilots: Alphonse Asselin; Arthur Baquet; Adelard Delisle; Raoul Lachance; Jules Lamarre; Wilhelm Langlois; George Larochelle; Auguste Santerre	2,400 00
Expenditures.....	(21) \$ 2,243 33

Each of the above retired pilots received the sum of \$300 with the exception of Alphonse Asselin, whose pension, amounting to \$143.33, was paid to September 22, 1951, the date of his death.

Vote 503 Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1951, to March 31, 1952, the sum of \$30 per month instead of \$20 as fixed by the said Act.	14,250 00
Expenditures.....	(20) \$ 13,990 40

This vote was provided to increase the minimum pension allowances from \$20, as fixed by the Act, to \$30 per month for the period January 1 to December 31, 1951, and to authorize the payment of such allowances at the sum of \$30 per month during the period mentioned in the vote.

Annuity to Colonel J. A. Cross	(21) \$ 4,800 00
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Vote 907, Supplementary Estimates, 1948-49, authorized payment from the Consolidated Revenue Fund to Colonel J. A. Cross, former Chief Commissioner, Board of Transport Commissioners, or his legal representatives, of an annuity at the rate of \$4,800, payable monthly, to commence on July 1, 1948, and to continue for a period of five years from that date.

GENERAL

Transfer from Vote 128, Miscellaneous minor and unforeseen expenses (Department of Finance)

To provide for the expenses of the Royal Commission on National Transportation	3,403 20
Expenditures.....	(22) \$ 3,403 18

Vote 643 To provide for reimbursement of the Department of Transport Stores Account for the value of stores which have become obsolete, unserviceable, lost or destroyed.....	148,733 00
Expenditures.....	(22) \$ 148,686 29

This vote was provided to authorize the write-off from the Department of Transport Stores Account, in accordance with section 8 of the Department of Transport Stores Act, c. 28, 1937, as amended, of the value of (a) materials lost and damaged by the fire at Moncton, N.B., on October 4, 1951, \$125,736.26, (b) obsolete stores: Canals Services, \$1,284.99, Marine Services, \$4,958.28 and Air Services, \$5,054.92, and (c) inventory shortages—various classes of stores, \$11,651.84.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	(21) \$ 23,052 62
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AIR SERVICES

Telecommunications Division

Vote 504 Airways and Airports—Radio Aviation Services—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 2,879,269 00	2,939,269 00	2,938,211 57
	Overtime	(1) 17,250 00	67,250 00	63,843 57
	Allowances	(2) 252,365 00	242,365 00	239,609 99
A	Professional and Special Services	(4) 16,625 00	34,625 00	33,553 59
	Travelling Expenses	(5) 127,200 00	138,200 00	137,401 86
	Freight, Express and Cartage	(6) 120,935 00	70,935 00	60,917 10
	Postage	(7) 5,745 00	5,745 00	4,496 82
	Telephones, Telegrams and Teletype	(8) 55,520 00	55,520 00	54,967 97
	Communication Networks—			
B	Northwest General Purpose Teletype Circuit	(8) 66,800 00	66,800 00	65,533 20
C	Trans-Canada Airlines Radio Services for International Aviation	(8) 95,000 00	63,000 00	
D	Communication Circuit by Frequency-Modulated Stations, Sydney to Corner Brook, Nfld.	(8) 80,000 00	80,000 00	79,999 92
E	Landline Teletype Services—Montreal to Gander, Nfld.	(8) 32,000 00	32,000 00	26,301 48
F	Other Landline Teletype and Radio Services	(8) 10,700 00	10,700 00	8,470 72
	Office Stationery, Supplies and Equipment	(11) 39,735 00	53,735 00	52,692 93
	Materials and Supplies	(12) 579,160 00	509,160 00	507,882 68
	Repairs and Upkeep of Buildings and Works	(14) 99,165 00	101,165 00	100,436 19
	Rental of Land and Buildings	(15) 5,145 00	5,145 00	1,527 57
	Repairs and Upkeep of Equipment	(17) 36,800 00	29,800 00	28,267 65
	Light, Power and Water	(19) 175,710 00	165,710 00	163,273 78
	Unemployment Insurance Contributions	(21) 907 00	4,907 00	4,338 51
	Sundries	(22) 11,514 00	31,514 00	30,241 52
		<u>\$4,707,545 00</u>	<u>\$4,707,545 00</u>	<u>\$4,601,968 62</u>

An advance of \$100 for travelling expenses was made in 1951-52 to P. J. Hogan, who subsequently left the service and of this amount \$72.76 has been accounted for. The Department is endeavouring to recover the balance of \$27.24.

An advance of \$400 for removal expenses was made in 1951-52 to S. L. Higham who subsequently died and of this amount \$393.55 has been accounted for. The Department is endeavouring to recover the balance of \$6.45 from his estate.

A Includes payments as authorized by P.C. 110/3066, June 14, 1951, of standard tuition fees for radio operator students enrolled at recognized radio schools as follows: Northern Institute of Technology, Toronto, \$14,505; Saint John Vocational School, Saint John, N.B., \$7,677.85; Sprott Shaw Radio School Ltd., Vancouver, \$3,066.80; Toronto Board of Education, \$3,732.75; Vancouver Board of School Trustees, \$3,137.28.

B The Canadian National Telegraphs, operators of the Northwest Communication System for the Department of Transport, provide and maintain for the use of the Telecommunication Division, communication facilities equipped with teletypewriters and associated apparatus for purposes of handling various aeronautical messages at aerodromes situated between Edmonton, Alberta, and the Yukon-Alaska boundary. P.C. 911 of March 6, 1948, authorized the Department to make payments from time to time to the Company at standard rates and charges adopted by the System for such facilities. Payment was made to the Company.

C Under international agreement, Canada is obligated to make available communications service necessary for the safety and regularity of any Trans-Atlantic aircraft in the vicinity of Canada. Trans-Canada Airlines provided this service up to April 1, 1951, when the services were taken over by the Department.

D P.C. 3928 and P.C. 3966, August 15, 1950, authorized the Department to enter into an agreement with the Canadian National Railways, whereby upon entrustment of three frequency modulated radio stations located at Cape Ray, Newfoundland, Cape North and New Waterford, N.S., the Railway Company agreed to (a) assume full responsibility for the continuous operation and maintenance of the said radio stations and associated appurtenances, in conformity with standard commercial practices, (b) provide from Sydney, N.S., to a point of connection with U.S. facilities at Corner Brook, Newfoundland, or such other points as may be mutually agreed upon, one voice channel for Standard Air Traffic Control interphone service and three half duplex teletype circuits, and (c) maintain and operate certain Government owned radiotelephone equipment to be installed in the Cape North and New Waterford F.M. Stations to provide an F.M. Circuit with the Magdalen Islands, in accordance with the requirements of this service as administered by the Department.

Under the terms of the agreement the Company receives a fixed sum of \$80,000 annually.

E This service forms a part of the International Aeronautical Communications Service. The teletype circuit and machines were provided and maintained by the Canadian National Telegraph Company and operated by Department of Transport personnel. Payment was made to the Canadian National Telegraph Company.

F This service is to provide for communication facilities required in connection with International Aviation commitments between Vancouver, B.C. and the U.S. border, between Moncton, N.B., and the U.S. border, and between Stephenville, Gander, Torbay and Argentia, Nfld.

It also provides for payment to Canadian Pacific Air Lines of one-half the cost of operation of its radio stations located at Fort Smith, Embarras and Fort McMurray in view of the use made of these stations by other than the Airlines.

The following is a comparative statement of expenditures and revenues by Districts, etc:

	<u>Expenditures</u>		<u>Revenues</u>	
	<u>1951-52</u>	<u>1950-51</u>	<u>1951-52</u>	<u>1950-51</u>
Headquarters—Administration	179,698 67	120,465 44		
Districts:				
Gander	455,731 35	407,680 95	85,033 33	52,368 01
Moncton	522,801 19	495,409 03	67,024 39	49,851 64
Montreal	787,663 04	563,527 96	88,351 20	86,009 78
Toronto	501,166 40	410,166 09	18,315 08	17,128 74
Winnipeg	584,167 04	483,778 77	19,907 54	19,736 21
Edmonton	734,879 72	714,839 07	103,131 18	79,954 87
Vancouver	655,555 89	568,558 88	119,967 88	109,781 97
Northwest General Purpose Teletype Circuit ..	65,533 20	65,028 20		
Communication Circuit by Frequency-Modulated Stations, Sydney, N.S. to Corner Brook, Nfld.	79,999 92			
Landline Teletype Services, Montreal to Gander, Nfld.	26,301 48	19,527 03		
Other Landline Teletype and Radio Services	8,470 72			
Trans-Canada Airlines Operational Traffic (Con- tract)		215,696 61		
	<u>\$4,601,968 62</u>	<u>\$4,064,678 03</u>	<u>\$ 501,730 60*</u>	<u>\$ 414,831 22</u>

*The principal sources of revenue were as follows: rentals, \$130,210.94; power service, \$19,499.75; mess receipts, \$8,284.50; commercial message tolls, \$41,259.59 and air-ground radio service, \$302,276.10.

Votes 505 and 807 Airways and Airports—Radio Aviation Services—Construction or Acquisition of Buildings, Works, Land and New Equipment—Capital

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction or Acquisition of Buildings, Works and Land (13)	1,381,100 00		
Headquarters			
General—Ottawa Experimental Construction		21,500 00	17,540 46
Moncton District			
Gander, Nfld.—			
Construction of Instrument Landing System on run- way 9		50,000 00	39,101 37
Improvements to communication facilities		87,700 00	64,848 46
St. Andrews, Nfld.—			
Construction of 2 houses and a 4 car garage		51,500 00	50,920 71
Contract: Diamond Construction Co. Ltd., \$49,- 761.54; payment in full.			
Torbay, Nfld.—			
Construction of Instrument Landing System on Runway 17		48,500 00	44,070 90

	Estimates	Allotments	Expenditures
Moncton District—Concluded			
Sydney, N.S.—			
Construction of Instrument Landing System on Runway 7		64,000 00	27,539 25
Contract (for construction of Instrument Landing System buildings and related works): R. G. McDougall, \$16,300; payments \$4,962.28.			
Contract (for construction of access road to outer marker): Tide Water Construction Co. Ltd., \$7,800; payments \$2,196.			
Fredericton, N.B.—			
Construction of radio range station		22,000 00	18,411 79
Contract (1950-51): Diamond Construction Co. Ltd., \$28,680; payments, including final payment \$13,740.			
Construction of 2 dwellings and garage		40,000 00	33 20
Saint John, N.B.—			
Construction of radio range station		43,000 00	36,904 57
Contract (for construction of radio range building and related works): John Flood and Sons Ltd., \$14,163.70; payment in full.			
Contract (1950-51) (for development of Saint John Airport): Municipal Spraying and Contracting Ltd.; for details see Vote 523.			
Items under \$5,000		5,520 00	2,894 29
		412,220 00	284,724 54
Montreal District			
Cape Harrison, Labrador—			
Improvements to power communication facilities ...		14,500 00	7,585 01
Goose, Labrador—			
Improvements to communication facilities		64,000 00	61,584 04
Contract: Terminal Construction Co. Ltd., \$4,825; payment in full.			
Mecatina, Que.—			
Reconstruction of buildings and construction of low frequency homing beacon		100,000 00	83,473 75
Contract (for additional improvements to the radio range site): Tower Company Ltd., \$38,310; payments \$2,700.			
Contract (for transportation of 4 prefabricated buildings from Lachute, Que., to Mecatina, Que., and erection of same): Tower Company Ltd., \$103,200; payments, \$22,366.80.			
Montreal, Que.—			
Improvements to communication facilities		59,500 00	56,072 76
Relocate Instrument Landing System Installation ..		15,500 00	3,711 63
Seven Islands, Que.—			
Construction of 2 dwellings		30,000 00	28,378 90
Contract: North Shore Construction Co. Ltd. (for details see Vote 523).			
Frobisher Bay, N.W.T.—			
Improvements to communication facilities		20,800 00	19,897 23
Items under \$5,000		5,000 00	2,680 23
		309,300 00	263,388 55
Toronto District			
Nakina, Ont.—			
Construct 1 dwelling		5,055 00	5,052 21
Contract (1950-51): Melville Forbes, \$16,438.11; payments, including final payment, \$5,052.21.			

	Estimates	Allotments	Expenditures
Toronto District— <i>Concluded</i>			
Ottawa, Ont.—			
Construct Instrument Landing System on runway 7		50,000 00	6,279 21
Contract: Taggart Construction Co. Ltd., \$5,950; payment in full.			
Pagwa, Ont.—			
Construction of 3 dwellings, power house and water supply		4,945 00	
Toronto, Ont.—			
Install new control cable between Administration building and transmitter building		7,000 00	5,218 52
Items under \$5,000		17,950 00	11,348 96
		84,950 00	27,898 90
Winnipeg District			
Fort William (Lakehead) Ont.—			
Construction of remote receiver station		13,000 00	136 03
Construction of control line to radio range		6,000 00	
Churchill, Man.—			
Construction of 2 apartments		63,000 00	42,998 33
Regina, Sask.—			
Construction of building for transmitter standby power plant		5,000 00	4,056 41
Contract: Bird Construction Co. Ltd., \$4,056.41; payment in full.			
Items under \$5,000		32,600 00	25,784 06
		119,600 00	72,974 83
Edmonton District			
Calgary, Alta.—			
Construction of remote receiver station		9,000 00	1,294 46
Edmonton, Alta.—			
Construction of buildings for transmitter standby power plant		5,500 00	2,467 08
Vermilion, Alta.—			
Construction of 4 houses, garage and water supply ..		91,000 00	81,931 26
Contract: Yukon Construction Co. Ltd., \$85,000; payments, \$80,287.25.			
Teslin, Y.T.—			
Construction of 5 houses		9,000 00	8,704 50
Contract (1950-51) (cost plus fixed fee of \$2,970): Yukon Construction Company, \$71,832.99; payments, including final payment, \$8,329.17.			
Whitehorse, Y.T.—			
Convert 3 houses, administration building and barracks to oil heating		1,200 00	200 26
Items under \$5,000		28,110 00	11,165 93
		143,810 00	105,763 49
Vancouver District			
Cassidy, B.C.—			
Construction of low frequency radio range		37,500 00	206 74
Hope, B.C.—			
Construction of homing beacon		54,700 00	256 39
Patricia Bay, B.C.—			
Construction of Instrument Landing System on runway 26		46,000 00	8,589 84
Penticton, B.C.—			
Construction of homing beacon at Naramata		10,000 00	127 99
Pine Island, B.C.—			
Relocate fan marker from Pine Island to Bull Harbour		3,000 00	

	Estimates	Allotments	Expenditures
Vancouver District—Concluded			
Vancouver, B.C.—			
Completion of remote receiver station		7,000 00	6,755 76
Payment of \$6,454.34 was made to Cline A. Hoggard for land.			
General—			
Acquisition of spare parts		10,000 00	
Items under \$5,000		45,020 00	36,671 42
Contract (1950-51) (in respect of construction of Administration building and related works at Sandspit Airport): Hanssen Construction Co. Ltd. (for details see Vote 523).			
Contract (1949-50) (in respect of construction of 4 dwellings and related works at Kimberley Airport): Robert Nelson Contracting Co., \$64,923.05; payments, including final payment, \$337.50.			
		213,220 00	52,608 14
Total Construction or Acquisition of Buildings, etc.	1,381,100 00	1,304,600 00	824,893 91
Construction or Acquisition of New Equipment	(16) 612,100 00		
Headquarters—			
General			
Acquisition of Instrument Landing System radio equipment		116,200 00	106,510 96
Acquisition of motor vehicles		47,000 00	42,814 90
Acquisition of apparatus required for servicing departmental aircraft		68,500 00	26,439 37
Acquisition of test equipment		15,000 00	12,263 43
Acquisition of very high frequency receivers and transmitters for range stations, Air Traffic Control towers and centres		207,400 00	173,250 90
Acquisition of standby power plants for Air Traffic Control transmitters		59,000 00	32,872 12
Acquisition of Instrument Landing System glide path receivers for district calibrating aircraft		29,000 00	26,016 33
Acquisition of low frequency range transmitters		85,000 00	84,184 49
Acquisition of dwelling furniture		25,000 00	17,680 94
Acquisition of distance measuring ground beacon ..		26,000 00	24,651 07
Acquisition of Wilcox transmitting equipment		10,500 00	4,249 50
Total Construction or Acquisition of New Equipment	612,100 00	688,600 00	550,934 01
	<u>\$1,993,200 00</u>	<u>\$1,993,200 00</u>	<u>\$1,375,827 92</u>

P.C. 1939, March 31, 1952, authorized the payment of \$11,974.50 to Research Industries Ltd., Vancouver, as an ex gratia payment in connection with the supply of compass locator transmitters required for instrument landing facilities at various airports.

Payments of \$500 or over for professional services were made to: H. Gohier, St. Laurent, Quebec, agronomist, \$651 and E. Therien, Montreal, appraiser, \$650.

Vote 506 Radio Act and Regulations—Administration, Operation and Maintenance, including contributions as Canada's share of the administrative costs of various international radio, telegraph and telephone conferences, as detailed in the Estimates

	Estimates	Allotments	Expenditures
Salaries and Wages	(1) 563,836 00	537,736 00	526,214 17
Overtime	(1) 9,000 00	9,000 00	7,953 64
Allowances	(2) 38,880 00	38,880 00	30,559 01
Professional and Special Services	(4) 4,600 00	2,100 00	1,910 55
Travelling and Removal Expenses	(5) 57,700 00	50,700 00	47,268 92
Freight, Express and Cartage	(6) 38,220 00	27,320 00	21,759 16

		Estimates	Allotments	Expenditures
Postage	(7)	300 00	400 00	290 16
Telephones, Telegrams and Cables	(8)	4,200 00	4,200 00	3,469 12
Office Stationery, Supplies and Equipment	(11)	12,500 00	12,500 00	9,750 03
Materials and Supplies	(12)	75,000 00	108,000 00	93,279 84
Repairs and Upkeep of Buildings and Works	(14)	13,100 00	15,000 00	9,374 00
Repairs and Upkeep of Equipment	(17)	23,900 00	16,900 00	8,481 20
Light, Power and Water	(19)	4,400 00	11,400 00	10,878 84
Canada's share of the cost of—				
A The International Telecommunication Union at Geneva, Switzerland	(20)	35,000 00	35,000 00	31,741 30
B The International Radio Consultative and Administrative Conference at Geneva, Switzerland	(20)	16,000 00	16,600 00	16,504 46
C The Inter-American Radio Office at Havana, Cuba ..	(20)	6,000 00	6,000 00	
Sundries	(22)	5,200 00	7,100 00	5,967 67
		<u>\$ 898,836 00</u>	<u>\$ 898,836 00</u>	<u>\$ 825,402 07</u>

A Represents Canada's share of the cost of the Bureau of the International Telecommunication Union at Geneva, Switzerland, which has charge of the international registration of radio frequency assignments and related work provided for under the International Telecommunication Convention, Atlantic City, 1947.

B Represents Canada's share of the cost of a conference held in Geneva, Switzerland, from August 16 to December 3, 1951, convened for the preparation and adoption of the new International Frequency List for the various services in the bands between 14 kilocycles and 27,500 kilocycles with the view of bringing into force the Atlantic City Table Frequency Allocation.

C Represents provision for Canada's share of the cost of the Havana office set up under the Inter-American Telecommunications Convention of 1937 to administer this agreement and the North American Regional Broadcasting Agreement.

Revenues arising from services provided through the above expenditures amounted to \$160,086.61 and included: fines—Radio Act Regulations, \$37,056.10; rental of living quarters, \$4,230.14; and certain Radio Station licence fees as follows—aircraft, \$10,143; amateur experimental, \$17,269; private commercial, \$45,721.40; public commercial, \$7,680; and ship, \$32,290.50.

Votes 507 and 808 Radio Act and Regulations—Construction or Acquisition of Buildings, Works, Land and New Equipment

		Estimates	Allotments	Expenditures
Construction or Acquisition of Buildings, Works and Land	(13)	70,850 00		
Ottawa, Ont.—Moving Ottawa Ionospheric Measurement Station from Prescott Highway to Connaught Ranges			5,000 00	
Headingley, Man.—Establishment of Ionospheric Station			21,000 00	3,216 10
Edmonton, Alta.—Establishment of New Radio Frequency Measurement Station			29,690 00	9,054 58
General—Items under \$5,000			5,160 00	4,307 64
Total Construction or Acquisition of Buildings, etc.		70,850 00	60,850 00	16,578 32
Construction or Acquisition of Equipment	(16)	39,700 00		
General—Ionospheric Recorders			21,000 00	18,380 26
Items under \$5,000			28,700 00	15,807 45
Total Construction or Acquisition of Equipment		39,700 00	49,700 00	34,187 71
		<u>\$ 110,550 00</u>	<u>\$ 110,550 00</u>	<u>\$ 50,766 03</u>

Vote 508 Radio Aids to Marine Navigation—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
Salaries and Wages	(1)	940,168 00	911,168 00	896,939 71
Overtime	(1)	16,000 00	17,500 00	16,509 03
Allowances	(2)	71,000 00	69,500 00	69,138 45
Travelling and Removal Expenses	(5)	37,320 00	43,320 00	42,590 63
Freight, Express and Cartage	(6)	22,000 00	23,000 00	22,480 88
Postage	(7)	780 00	1,780 00	1,772 10
Telephones, Telegrams and other Communication Services	(8)	20,000 00	14,320 00	13,737 42
A Marconi-Operated Radio Stations	(8)	330,000 00	350,000 00	349,933 13
Office Stationery, Supplies and Equipment	(11)	8,490 00	12,490 00	7,072 66
Materials and Supplies	(12)	286,000 00	293,600 00	277,812 67
Repairs and Upkeep of Buildings and Works	(14)	50,225 00	50,725 00	49,081 31
Rentals of Land and Works	(15)	1,080 00	1,080 00	886 90
Repairs and Upkeep of Equipment	(17)	15,000 00	6,800 00	6,660 69
Rental of Equipment	(18)	1,920 00	1,200 00	838 00
Light and Power	(19)	14,400 00	17,400 00	16,301 92
Unemployment Insurance Contributions	(21)	150 00	150 00	96 09
Sundries	(22)	5,450 00	5,950 00	5,171 56
		<u>\$1,819,983 00</u>	<u>\$1,819,983 00</u>	<u>\$1,777,023 15</u>

A The Canadian Marconi Company operates certain departmental radio stations in Newfoundland on the East Coast and the Great Lakes. Under the terms of an agreement which became effective April 1, 1949, the Department reimbursed the Company for 1950-51 direct operating costs, \$298,544.76, plus an additional 13½ per cent to cover overhead expenses, \$40,303.54, plus 10 per cent for profit, \$33,884.83.

The reimbursement as detailed above totalled \$372,733.13, of which \$278,400 was paid in 1950-51 and the balance of \$94,333.13 from this vote.

The balance of \$255,600 charged hereto, plus \$22,800 charged to Vote 517, represented a payment of \$278,400 on account for the current year, as final settlement could not be effected before the close of the fiscal year.

A comparative statement of the direct operating costs and of the revenue derived from tolls and exchange follows:

	Expenditures		Revenues	
	1951-52	1950-51	1951-52	1950-51
Montreal Division				
General	3,064 65	2,945 42		
Fame Point, Que.	17,534 75	13,148 78	6,288 80	5,736 11
Father Point, Que.	19,448 79	16,525 49	5,272 68	4,690 85
Quebec	20,712 40	16,861 15	5,333 50	5,459 99
St. Michel (Montreal) Que.	16,504 05	14,603 78	4,086 70	3,989 12
Rigging Expenses	337 44	1,138 66		
Maritime Division				
General	1,367 13	1,419 99		
Grindstone, M. I., Que.	17,976 88	18,207 98	4,758 68	3,862 99
North Sydney, N. S.	19,150 33	16,344 02	6,452 02	5,752 07
Newfoundland Division				
General	7,961 91	5,420 58		
Battle Harbour	16,801 83	14,335 19	472 11	572 62
Cartwright	16,676 59	14,769 41	964 94	859 95
Comfort Bight	1,772 39	1,637 29	57 37	77 09
Domino	2,188 88	1,811 08	65 91	90 51
Fishing Ships Harbour	1,804 22	1,574 15	165 13	116 12
Grady	1,866 92	1,243 36	17 17	22 10
Hawkes Harbour	2,670 26	2,028 74	1,025 32	962 65
Hopedale	19,022 82	15,244 30	983 87	684 97
Point Amour	16,846 20	13,903 67	413 26	401 07
St. John's	19,061 57	15,730 22	7,552 57	6,874 82
Smoky Tickle	2,105 10	2,154 05	42 13	71 41

	Expenditures		Revenues	
	1951-52	1950-51	1951-52	1950-51
Great Lakes Division				
General	5,153 45	5,077 54		
Kingston, Ont.	15,707 95	13,411 46	6,439 48	6,302 78
Midland, Ont.	16,428 93	12,431 67	1,649 65	1,398 93
Point Edward, Ont.	17,271 72	14,688 65	3,777 16	3,111 27
Port Arthur, Ont.	16,760 96	14,568 48	5,090 76	3,782 11
Port Burwell, Ont.	18,419 47	14,637 49	1,793 64	1,941 50
Sault Ste. Marie, Ont.	17,644 79	14,261 90	5,371 96	4,550 61
Toronto	21,731 92	18,420 26	4,332 57	3,910 25
Premium on Exchange			5,530 16	4,002 94
	<u>\$ 353,994 30</u>	<u>\$ 298,544 76</u>	<u>\$ 77,937 54</u>	<u>\$ 69,227 83*</u>

*This amount which represents the revenue earned with respect to the handling of commercial message tolls during 1950-51, was not taken into the operating account of the Departmental Stations operated by the Canadian Marconi Company under subsidy, but credited to the Receiver General of Canada as revenues of the Department of Transport in 1951-52.

Revenues arising from services provided through the above expenditures amounted to \$202,454.69, and included commercial message tolls: Department of Transport operated stations, \$111,791.74; Marconi-operated stations, \$69,227.83 and rental of living quarters, \$17,967.03.

Vote 509 Radio Aids to Marine Navigation—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Construction or Acquisition of Buildings, Works and Land (13)	144,000 00		
Newfoundland District			
South Head, Nfld.—			
Establishment of new radio beacon		31,000 00	30,300 57
Contract (erection of bungalow and construction of concrete foundation for vertical tower radiators): S. J. Clark, \$19,252; payment in full.			
Contract (1950-51), cost plus 10 per cent (supply and erection of steel antenna tower): Canadian Bridge Co., Ltd., \$8,630; payments, \$4,662.04; to date, \$7,996.61.			
East Coast District			
Deming, N.S.—			
Construction of Dwelling		6,000 00	4,526 30
Items under \$5,000		6,200 00	5,961 82
		12,200 00	10,488 12
Gulf and St. Lawrence River District			
Bicquette Island, Que.—			
Establish Radio Beacon		2,000 00	2,000 00
Montreal, Que.—			
Installation of radiophone transmitter		7,500 00	7,332 00
Quebec, Que.—			
Installation of radiophone transmitter		7,500 00	7,332 00
Items under \$5,000		7,400 00	6,828 05
		24,400 00	23,492 05
Great Lakes District			
Toronto, Ont.—			
Rebuilding of Coast Station		34,900 00	23,736 20
Contract (1950-51) lump sum and unit price: S. McNally and Sons, Ltd., \$56,000; payments, \$11,430; to date, \$37,530.			
Items under \$5,000		4,800 00	3,692 84
		39,700 00	27,429 04

	Estimates	Allotments	Expenditures
West Coast District			
Bull Harbour, B.C.—			
Install fuel oil storage facilities		11,600 00	11,000 00
Estevan Point, B.C.—			
Road Repairs		5,500 00	4,869 07
Spring Island, B.C.—			
Construction of 2 Dwellings		8,300 00	7,831 21
Items under \$5,000		4,300 00	
		29,700 00	23,700 28
Total Construction or Acquisition of			
Buildings, etc.	144,000 00	137,000 00	116,410 06
Construction or Acquisition of Equipment	(16) 56,000 00		
Headquarters			
Items under \$5,000		6,500 00	6,408 07
East Coast District			
Items under \$5,000		2,100 00	2,007 63
West Coast District			
Albert Bay, B.C.—			
Replace obsolete equipment with 500-watt radiophone			
transmitter		8,950 00	8,925 00
Bull Harbour, B.C.—			
Replace obsolete equipment with 500-watt radiophone			
transmitter		8,950 00	8,626 37
Cape Lazo, B.C.—			
Replace obsolete equipment with 500-watt radiophone			
transmitter		8,950 00	8,626 37
Digby Island, B.C.—			
Replace obsolete equipment with 500-watt radiophone			
transmitter		8,950 00	8,626 37
Estevan Point, B.C.—			
Replace obsolete equipment with 500-watt radiophone			
transmitter		8,950 00	8,626 37
Gordon Head, B.C.—			
Replace obsolete equipment with 500-watt radiophone			
transmitter		8,950 00	8,626 37
Items under \$5,000		700 00	651 75
		54,400 00	52,708 60
Total Construction or Acquisition of			
Equipment	56,000 00	63,000 00	61,124 30
	<u>\$ 200,000 00</u>	<u>\$ 200,000 00</u>	<u>\$ 176,534 36</u>

Vote 510 Suppression of Radio Interferences—Administration, Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries	(1) 311,803 00	308,303 00	305,916 27
Travelling Expenses	(5) 23,000 00	22,500 00	21,822 83
Freight, Express and Cartage	(6) 1,000 00	1,000 00	565 88
Postage	(7) 1,550 00	2,400 00	1,890 93
Telephones and Telegrams	(8) 2,450 00	2,800 00	2,773 16
Office Stationery, Supplies and Equipment	(11) 6,000 00	5,800 00	3,471 68
Materials and Supplies	(12) 18,000 00	18,500 00	17,264 26
Repairs and Upkeep of Equipment	(17) 12,000 00	14,500 00	12,854 00
Sundries	(22) 3,000 00	3,000 00	2,138 10
	<u>\$ 378,803 00</u>	<u>\$ 378,803 00</u>	<u>\$ 368,697 11</u>

Vote 511 Suppression of Radio Interferences—Construction or Acquisition of Buildings, Works, Land and New Equipment

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction or Acquisition of Equipment	(16)	27,600 00		
Headquarters				
General				
Two Secondary Standard Meters			5,445 00	571 97
Six Radio Interference Patrol Cars			12,972 00	10,889 89
High Frequency Equipment			9,183 00	8,757 70
		<u>\$ 27,600 00</u>	<u>\$ 27,600 00</u>	<u>\$ 20,219 56</u>

Vote 512 Issue of Radio Receiving Licences—(Transport Department only)

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	317,268 00	304,268 00	291,825 41
A Payment to C.B.C. of the amount of Commissions allowed issuers of licences	(4)	340,000 00	351,000 00	347,221 65
Commissions to Postmasters on issue of money orders for remitting licence fees	(4)	5,100 00	4,950 00	4,900 33
Travelling Expenses	(5)	400 00	650 00	617 84
Freight, Express and Cartage	(6)	1,500 00	1,500 00	1,268 33
Postage	(7)	6,300 00	8,450 00	8,429 67
Telephones and Telegrams	(8)	100 00	100 00	16 85
Office Stationery, Supplies and Equipment	(11)	33,500 00	33,500 00	30,665 88
Rentals of Equipment	(18)	14,900 00	14,900 00	14,826 00
Sundries	(22)	600 00	350 00	85 09
		<u>\$ 719,668 00</u>	<u>\$ 719,668 00</u>	<u>\$ 699,857 05</u>

A Paragraph (a) section 14 (1) of the Canadian Broadcasting Act, c. 24, 1936, which provided that the Corporation was to receive the moneys from licence fees in respect of private receiving licences and private station broadcasting licences after deducting from the gross receipts the cost of collection and administration, was repealed by an Act to amend the Canadian Broadcasting Act, c. 50, 1947, and the paragraph substituted therefor provided that the Corporation was to receive the gross amount of the moneys.

Details of collections for and releases to the Canadian Broadcasting Corporation are shown under Open Accounts—Canadian Broadcasting Corporation Funds further on in this section.

Vote 513 Telegraph and Telephone Service—Administration, Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1)	914,375 00	813,375 00	766,978 70
Overtime	(1)	15,500 00	35,500 00	33,924 84
Allowances	(2)	18,350 00	30,350 00	29,925 23
Commissions to non-salaried Agents	(4)	17,270 00	20,270 00	19,022 88
Travelling and Removal Expenses	(5)	45,500 00	45,500 00	29,949 75
Freight, Express and Cartage	(6)	10,742 00	10,742 00	9,982 93
Postage	(7)	5,500 00	5,500 00	5,250 06
Telephones and Telegrams	(8)	16,000 00	16,000 00	15,302 71

		Estimates	Allotments	Expenditures
A	Operation and Maintenance of Communication Lines by			
	Commercial Companies	(8) 110,000 00	110,000 00	100,385 88
	Office Stationery, Supplies and Equipment	(11) 11,000 00	15,000 00	13,508 68
	Materials and Supplies	(12) 178,300 00	178,300 00	144,521 15
	Repairs and Upkeep of Buildings and Works	(14) 24,100 00	84,100 00	79,758 43
	Rental of Land, Buildings and Works	(15) 17,179 00	17,179 00	12,805 88
	Repairs and Upkeep of Equipment	(17) 16,000 00	16,000 00	14,199 56
	Rental of Equipment	(18) 20,000 00	20,000 00	1,835 35
	Light, Power and Water	(19) 7,000 00	7,000 00	5,853 03
	Subsidies towards Operation of Government-owned			
	Lines	(20) 4,707 00	4,707 00	525 00
	Unemployment Insurance Contributions	(21) 3,000 00	3,000 00	183 51
	Sundries	(22) 6,206 00	8,206 00	8,075 31
		<u>\$1,440,729 00</u>	<u>\$1,440,729 00</u>	<u>\$1,291,986 88</u>

A Canadian National Telegraphs received \$100,340.88 for the operation and maintenance of the Pacific Communication System facilities between Prince George and Prince Rupert, B.C., for the Department.

The following is a comparative statement of expenditures and revenues by Districts, etc.:

	Expenditures		Revenues	
	1951-52	1950-51	1951-52	1950-51
Headquarters and Administration	38,193 30	40,693 94		
Lower St. Lawrence and Maritime Provinces ...	132,749 28	126,520 35	21,711 28	16,671 95
Alberta and Saskatchewan	185,773 39	180,211 56	88,606 53	59,771 81
British Columbia and Yukon	935,270 91	863,279 11	585,121 93	534,106 84
Telegraph and Telephone Service Generally ...		6,155 29	3,409 00	2,957 25
	<u>\$1,291,986 88</u>	<u>\$1,216,860 25</u>	<u>\$ 698,848 74*</u>	<u>\$ 613,507 85</u>

*The principal sources of revenue were as follows: earnings of telegraph and telephone lines, \$693,789.54; and rental of living quarters, \$4,771.60.

Vote 514 Telegraph and Telephone Service—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Construction or Acquisition of Buildings, Works and Land	(13) 402,400 00		
Cape Breton, N.S.—			
Metallicizing of existing grounded telephone lines		25,000 00	23,399 25
Grand Manan—Outer Wood Island, N.B.—			
Reconstruction of telephone line and replacement of existing submarine cable		11,600 00	9,260 54
Magdalen Islands, Que.—			
Modernization and expansion of existing telephone system		16,400 00	16,156 46
Notre Dame Du Lac—St. Juste Du Lac, Que.—			
Replace existing submarine cable		7,000 00	4,520 79
A South Shore St. Lawrence, Que.—			
Federal assistance in provision of telephone service		35,000 00	27,569 02
Athabaska—Peace River, Alta.—			
Repair and reconstruction of existing telephone line		10,000 00	6,347 50
Burns Lake—Francois Lake, B.C.—			
Rebuild and repole existing telephone line and string additional metallic circuit		900 00	
Dawson Creek, B.C.—			
Metallicizing and expanding of existing grounded telephone circuits and replacement of pole lines as required		43,000 00	41,717 71

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Fort St. John, B.C.—			
Repair and improvement to existing telephone facilities		12,500 00	9,917 30
100 Mile House—Canim Lake, B.C.—			
Reconstruct and metalize existing line		11,500 00	6,085 66
Port Alberni—Ucluelet, B.C.—			
Complete reconstruction of telephone line		25 00	
Port Renfrew—Shawnigan Lake, B. C.—			
Complete construction of 44 miles of telephone line		7,545 00	6,400 46
Queen Charlotte Islands, B.C.—			
Rebuild and repole existing telephone line and string additional metallic circuit		11,680 00	
Quesnel, B.C.—			
Rebuild and modernize existing telephone exchange and local distribution system		16,100 00	4,363 31
Quesnel and Barkerville, B.C.—			
Rebuild existing telephone line and string additional metallic circuit		18,000 00	17,802 27
Quesnel, B.C.—			
Renovation of Office Building		7,000 00	
Shalath—Craig Lodge, B.C.—			
Reconstruction of telephone line		12,000 00	9,815 56
Smithers, B.C.—			
Building of outside plant to accommodate a remotely controlled radio transmitting and receiving station		9,650 00	
Vanderhoof—Fort St. James, B.C.—			
Rebuild and partly repole existing telephone line		18,910 00	
Whitehorse—Stewart River, Yukon—			
Construct a portion of a new pole line for telegraph and telephone circuits		625 00	
British Columbia District—			
Purchase and installation of switchboard and associated materials		29,000 00	7,094 31
General—			
Purchase of 10 nautical miles of submarine cable to replace existing worn out cables on the east and west coast		47,400 00	45,330 83
Items under \$5,000		29,240 00	18,139 87
Total Construction or Acquisition of Buildings, etc.	402,400 00	380,075 00	253,920 84
Construction or Acquisition of Equipment (16)	47,700 00		
General—			
Acquisition of 2 patrol launches for Vancouver Island area		34,550 00	34,449 87
Acquisition of Motor Vehicles		16,675 00	6,864 67
Items under \$5,000		18,800 00	8,541 96
Total Construction or Acquisition of Equipment	47,700 00	70,025 00	49,856 50
	<u>\$ 450,100 00</u>	<u>\$ 450,100 00</u>	<u>\$ 303,777 34</u>

A Includes contributions, as authorized by individual Orders in Council, to: La Cie. de Telephone de St. Come, \$3,000; Le Syndicat Co-Operatif de Telephone de Ste. Emilie, \$3,000; Compagnie de Telephone de Ste. Francoise, \$1,900; L. St. Pierre, \$4,814.07; La Cie. de Telephone de St. Prosper, \$2,950.

Votes 515 and 644 Northwest Communication System—to provide for the difference between the expenditures for operation and maintenance and revenue accruing from operations during the year ending March 31, 1952.....

157,338 00

Expenditures..... (33) \$ 109,820 19

The System is operated by the Canadian National Telegraph Company for the Department. The operating expenditures amounted to \$1,380,219.15 and the operating revenues to \$1,270,398.96.

Votes 516 and 809 Northwest Communication System—Construction or Acquisition of Buildings, Works, Land and New Equipment—Capital

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction or Acquisition of Buildings and Works	(13)	393,864 00	387,664 00	340,642 23
Construction or Acquisition of Equipment	(16)	98,868 00	105,068 00	104,975 98
		<u>\$ 492,732 00</u>	<u>\$ 492,732 00</u>	<u>\$ 445,618 21</u>

Payments were made to the Canadian National Telegraph Company.

Meteorological Division

Vote 517 Meteorological Services—Administration, Operation and Maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	(1)	3,502,560 00	3,502,560 00	3,268,175 97
Allowances	(2)	268,180 00	253,180 00	249,117 94
Weather Observer Contracts	(4)	125,087 00	130,087 00	129,941 42
Corps of Commissionaires Services	(4)	2,000 00	2,000 00	1,942 82
Medical and Other Technical Services	(4)	6,236 00	6,236 00	3,663 70
Travelling, Transportation and Removal Expenses	(5)	144,400 00	144,400 00	124,813 00
Freight, Express and Cartage	(8)	259,900 00	209,900 00	202,383 40
Postage	(7)	10,500 00	15,500 00	14,221 96
Telephones and Telegrams	(8)	128,500 00	117,500 00	115,895 09
A Teletype	(8)	651,300 00	651,300 00	604,815 69
Printing of Monthly Record of Meteorological Observations and Monthly Weather Map	(9)	12,300 00	12,300 00	5,539 36
Office Stationery, Supplies and Equipment	(11)	205,200 00	205,200 00	187,009 51
Materials and Supplies	(12)	702,200 00	745,200 00	743,888 19
Repairs and Upkeep of Buildings and Works	(14)	28,725 00	32,725 00	31,757 91
Repairs and Upkeep of Equipment	(17)	14,200 00	14,200 00	8,579 28
Light, Power and Water	(19)	24,581 00	24,581 00	17,545 10
Contribution to the International Meteorological Organization	(20)	2,000 00	6,000 00	5,130 52
Unemployment Insurance Contributions	(21)	934 00	1,934 00	1,654 25
Subsistence of Employees not in Travel Status	(22)	25,718 00	25,718 00	2,495 80
Sundries	(22)	2,315 00	16,315 00	14,499 38
		<u>\$6,116,836 00</u>	<u>\$6,116,836 00</u>	<u>\$5,733,070 29</u>

J. P. Bruce was granted educational leave with half-pay under authority of P.C. 8/3600, August 13, 1948.

Removal advances amounting to \$620.16 were made in 1951-52 to L. A. Flanders who subsequently left the service to join the armed forces and of this amount, \$615.66 has been accounted for. The Department is endeavouring to effect settlement of the balance.

A Payments of \$5,000 or over for teletype services were made to: Canadian National Railways, \$424,966.27; Canadian Pacific Railway Co., \$159,984.89; North American Telegraph Co., Montreal, \$9,111.35.

The following is a comparative statement of expenditures and revenues by Districts, etc.:

	Expenditures		Revenues	
	1951-52	1950-51	1951-52	1950-51
Headquarters—Administration	1,354,842 54	1,141,993 26	4,331 93	1,395 81
Districts:				
Moncton	632,175 47	585,882 66	272 18	6,787 39
Montreal	791,883 52	715,585 31	813 67	5,128 40
Toronto	377,958 51	332,922 70	2,463 83	2,318 36
Winnipeg	557,256 95	500,218 39	3,981 57	3,972 96
Edmonton	934,244 80	826,534 06	8,412 16	17,077 20
Vancouver	474,762 29	417,150 85	2,032 42	4,348 46
Teletype	604,815 69	604,702 98		
Contribution to the World Meteorological Organization	5,130 52	1,984 50		
	<u>\$5,733,070 29</u>	<u>\$5,126,974 71</u>	<u>\$ 22,307 76*</u>	<u>\$ 41,528 58</u>

*The principal sources of revenue were as follows: rental of living quarters, \$16,590.76; commercial message tolls, \$911.27; sale of publications, \$974.82, and power service, \$994.27.

Votes 518 and 810 Meteorological Services—Construction or Acquisition of Buildings, Works, Land and New Equipment

	Estimates	Allotments	Expenditures
Construction or Acquisition of Buildings, Works and Land (13)	394,050 00		
Headquarters and Arctic			
Toronto Island, Ont.—			
Erection of buildings for radiosonde training program		3,500 00	3,015 00
Port Harrison, Que.—			
Replacement of operations building and associated equipment		6,500 00	
Arctic Bay, N.W.T.—			
Reconstruction of warehouse and power plant		12,053 85	11,752 93
Cambridge Bay, N.W.T.—			
Repairs and improvements to buildings and facilities		13,000 00	9,403 56
Melville Island, N.W.T.—			
Prefabricated buildings		25,970 84	25,970 84
		61,024 69	50,142 33
Moncton District			
General—			
Repairs and improvements to buildings and facilities		1,100 00	446 54
Items under \$5,000		2,750 00	934 39
		3,850 00	1,380 93
Montreal District			
Fort Chimo, Que.—			
Improvements to buildings		8,250 00	5,767 22
Indian House Lake, Que.—			
Improvements to communication facilities and buildings		5,400 00	2,594 09
Seven Islands, Que.—			
Construction of rawinsonde buildings and 4 dwellings		81,300 00	81,256 66
Contract: Lucien Tremblay, \$79,773.56; payment in full.			
Items under \$5,000		2,500 00	1,402 60
		97,450 00	91,020 67
Toronto District			
Moosonee, Ont.—			
Construction of a dwelling, installation of sewage system, grading, fencing building area		23,000 00	22,400 50

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Toronto District— <i>Concluded</i>			
Construction of office building for surface and upper air observing programs		7,000 00	6,900 00
Contract (in respect of the 2 projects above): The Tower Co., Ltd., \$29,300.50; payment in full.			
Items under \$5,000		1,600 00	616 00
		31,600 00	29,916 60
Winnipeg District			
Lansdowne House, Ont.—			
Construction of combined operations building and single men's quarters		14,000 00	10,284 17
Trout Lake, Ont.—			
Construction of combined operations building and single men's quarters		10,500 00	10,499 00
Churchill, Man.—			
Construction of rawinsonde buildings and 2 family housing unit		90,900 00	50,117 62
Items under \$5,000		6,150 00	4,546 46
		121,550 00	75,447 25
Edmonton District			
Dease Lake, B.C.—			
Repairs to dwellings, concrete basement and chimney, installation of new furnace		10,000 00	8,064 68
Fort Smith, N.W.T.—			
Construction of rawinsonde tower, hydrogen generator building, office and storage		22,500 00	22,500 00
Contract: Yukon Construction Co., Ltd., \$90,900; payments, \$75,343.50, including \$52,843.50 paid from Vote 523.			
Yellowknife, N.W.T.—			
Construction of 2 houses		30,200 00	29,479 22
Items under \$5,000		3,925 00	2,389 33
		66,625 00	62,433 23
Vancouver District			
Items under \$5,000		2,785 31	2,607 35
Total Construction or Acquisition of Buildings, etc.	394,050 00	384,885 00	312,948 16
Construction or Acquisition of Equipment	(16) 69,300 00		
Headquarters and Arctic			
General—			
Acquisition of low pressure hydrogen generators		8,000 00	6,738 00
Acquisition of forecast office equipment		7,900 00	7,755 00
Acquisition of technical meteorological equipment ..		18,300 00	14,292 09
Acquisition of equipment other than technical meteorological equipment		15,585 00	15,482 56
Goose, Labrador—Frobisher, N.W.T.—			
Acquisition of facsimile equipment		8,258 32	8,258 32
		58,043 32	52,525 97
Moncton District			
Items under \$5,000		850 00	801 52
Montreal District			
Seven Islands, Que.—			
Acquisition of dwelling furniture		7,631 68	6,459 70
Items under \$5,000		3,290 00	2,842 15
		10,921 68	9,301 85
Toronto District			
Items under \$5,000		900 00	734 14
Winnipeg District			
Items under \$5,000		5,500 00	4,705 42
Edmonton District			
Items under \$5,000		2,250 00	845 29
Total Construction or Acquisition of Equipment	69,300 00	78,465 00	68,914 19
	<u>\$ 463,350 00</u>	<u>\$ 463,350 00</u>	<u>\$ 381,862 35</u>

Civil Aviation Division

Vote 519 Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 577,810 00	577,810 00	567,251 11
	Allowances	(2) 12,000 00	6,000 00	5,638 87
A	Professional and Special Services	(4) 3,800 00	3,800 00	1,908 86
	Travelling and Removal Expenses	(5) 57,000 00	52,000 00	51,521 03
	Freight, Express and Cartage	(6) 2,000 00	2,000 00	818 78
	Postage	(7) 1,800 00	2,300 00	2,125 40
	Telephones and Telegrams	(8) 8,100 00	10,100 00	9,352 77
	Printing of Handbook of Radio Navigation Facilities..	(9) 20,000 00	20,000 00	16,483 86
	Office Stationery, Supplies and Equipment	(11) 12,250 00	17,250 00	16,826 02
	Materials and Supplies	(12) 53,750 00	53,750 00	47,373 46
	Rentals and Buildings	(15) 6,250 00	9,250 00	9,159 91
	Repairs and Upkeep of Equipment	(17) 11,700 00	11,700 00	5,845 07
	Rental of Equipment	(18) 500 00	500 00	51 41
	Unemployment Insurance Contributions	(21) 100 00	100 00	86 78
	Sundries	(22) 1,000 00	1,500 00	1,175 54
		<u>\$ 768,060 00</u>	<u>\$ 768,060 00</u>	<u>\$ 735,618 87</u>

The following is a statement of expenditures by Districts:

	1951-52	1950-51
Headquarters—Administration	363,277 83	338,405 23
Districts:		
Moncton	43,507 80	33,376 57
Montreal	60,911 87	59,711 46
Toronto	95,852 60	88,368 70
Winnipeg	53,038 58	47,951 82
Edmonton	53,411 95	47,713 05
Vancouver	65,618 24	57,012 73
	<u>\$735,618 87</u>	<u>\$ 672,539 56</u>

A Arni G. Eggertson, Winnipeg, received \$763 as legal fees.

Revenues arising from services provided through the above expenditures amounted to \$11,189.82 and included private air pilots' certificates, \$4,839; aircraft registration certificates, \$4,263; airworthiness certificates, \$1,060.

Vote 520 Airways and Airports—Operation and Maintenance—Civil Aviation Services

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 3,732,506 00	4,332,506 00	4,276,304 76
	Overtime	(1) 50,332 00	64,332 00	63,379 82
	Allowances	(2) 371,335 00	251,335 00	249,767 74
	Corps of Commissioners Services	(4) 70,300 00	78,300 00	77,660 90
A	Payment to T.C.A. for Operation of Kinross, Michigan,			
	Airport	(4) 30,000 00	42,000 00	41,110 60
	Legal and Medical Services	(4) 1,240 00	1,240 00	724 04
	Travelling and Removal Expenses	(5) 109,840 00	109,840 00	103,287 87
	Transportation of Employees by Contract	(5) 75,350 00	86,350 00	85,809 79
	Freight, Express and Cartage	(6) 77,470 00	77,470 00	70,505 42
	Postage	(7) 6,000 00	8,000 00	7,959 29

		Estimates	Allotments	Expenditures
Telephones and Telegrams	(8)	51,469 00	51,469 00	29,540 45
Advertising	(10)	500 00	500 00	368 53
Office Stationery, Supplies and Equipment	(11)	34,425 00	35,425 00	34,785 84
Materials and Supplies	(12)	2,468,805 00	2,468,805 00	2,465,318 30
Repairs and Upkeep of Buildings and Works	(14)	844,703 00	280,203 00	246,980 07
Rental of Buildings and Land	(15)	8,000 00	9,000 00	8,493 48
Repairs and Upkeep of Equipment	(17)	409,775 00	409,775 00	335,232 87
Rental of Equipment	(18)	2,000 00	3,500 00	3,104 00
Light and Power	(19)	261,555 00	281,555 00	279,743 51
Water and Gas	(19)	42,000 00	42,000 00	22,259 74
B Subsidies towards Operation of Municipal Airports	(20)	97,750 00	97,750 00	93,359 75
Unemployment Insurance Contributions	(21)	35,000 00	35,000 00	28,078 73
Sundries	(22)	28,530 00	42,530 00	41,486 56
		<u>\$8,808,885 00</u>	<u>\$8,808,885 00</u>	<u>\$8,565,262 06</u>

An advance of \$150 was made in 1949-50 to W. J. Allardyce who subsequently left the service and of this amount \$81.80 has been accounted for. The Department is endeavouring to effect settlement through the Department of Justice.

A Payments were made to Trans-Canada Air Lines under authority of P.C. 295, January 30, 1948.

B Subsidies towards the cost of airport operation and maintenance were made under authority of individual Orders in Council to the following cities: Brandon, \$4,666.67; Calgary, \$25,000; Edmonton, \$12,500; Fredericton, \$9,266; Medicine Hat, \$11,093.75; Moose Jaw, \$5,833.33; Prince Albert, \$5,000; Vancouver, \$20,000.

The following is a comparative statement of expenditures and revenues by Districts.

	Expenditures		Revenues	
	1951-52	1950-51	1951-52	1950-51
Headquarters—Administration	322,708 90	262,675 03	23 80	4,573 17
Districts:				
Gander	2,973,522 72	3,115,915 59	2,440,242 14	3,030,713 65
Moncton	618,392 56	547,453 38	289,398 39	295,758 74
Montreal	1,578,802 35	1,438,469 32	793,692 64	812,900 80
Toronto	880,433 86	882,601 50	429,830 61	410,667 26
Winnipeg	500,300 63	477,367 71	224,334 06	203,402 90
Edmonton	1,023,646 73	597,655 69	99,927 04	79,559 13
Vancouver	667,454 31	589,389 02	94,151 27	82,142 12
	<u>\$8,565,262 06</u>	<u>\$7,911,527 24</u>	<u>\$4,371,599 95*</u>	<u>\$4,919,717 87</u>

*The principal sources of revenue were as follows: rentals: land, \$21,889.85, hangar, \$301,257.78, office and shop, \$308,898.60, living quarters, \$238,754.98, warehousing (other than aircraft), \$25,805.66, miscellaneous, \$29,173.61; concessions: gasoline and oil, \$344,333.23, restaurants and snack bars, \$19,499.93, taxi, \$24,788.75, hotel accommodation, \$128,278.77, miscellaneous, \$34,249.19; aircraft landing fees, \$1,603,538.03; aircraft parking, \$17,184.27; aircraft servicing, \$1,215.75; observation roof-turnstiles, \$15,244.39; terminal charges, \$135,855.15; power service, \$48,226.23; telephone service, \$22,249.72; operation of dining halls, restaurants and bars, \$529,017.75; mess receipts, \$24,432.54; bus operation, \$2,165.44; laundry, \$34,374.83; dry cleaning plant, \$16,140.31; heating, \$122,997.96; electricity, \$95,873.26; bakery, \$58,199.01; coal sales, \$27,287.23.

Votes 521 and 811 Airways and Airports—Operation and Maintenance—Airway and Airport Traffic Control

		Estimates	Allotments	Expenditures
Salaries	(1)	721,624 00	721,624 00	686,408 57
Allowances	(2)	25,560 00	25,560 00	19,730 18
Travelling and Removal Expenses	(5)	17,680 00	33,680 00	32,659 39
Freight, Express and Cartage	(6)	840 00	840 00	477 47
Postage	(7)	200 00	500 00	455 40
Telephones and Telegrams	(8)	8,349 00	15,349 00	15,011 56

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Telephone and Telegraph Communication Networks				
Leased for Airway Traffic Control	(8)	476,272 00	448,572 00	402,764 75
Office Stationery, Supplies and Equipment	(11)	4,325 00	8,325 00	7,540 45
Materials and Supplies	(12)	19,950 00	19,950 00	8,748 69
Rental of Buildings	(15)	2,000 00	2,000 00	
Repairs and Upkeep of Equipment	(17)	3,140 00	3,140 00	1,123 33
Light, Power and Water	(19)	3,200 00	3,200 00	2,326 52
Unemployment Insurance Contributions	(21)	100 00	500 00	409 94
Sundries	(22)	2,025 00	2,025 00	974 40
		<u>\$1,285,265 00</u>	<u>\$1,285,265 00</u>	<u>\$1,178,630 65</u>

A Includes the following payments for inter-phone communication facilities: Bell Telephone Company of Canada, \$13,610.33; British Columbia Telephone Co., \$7,426.76; Canadian National Railways, \$247,630.82; Canadian Pacific Railway Co., \$130,892.84.

The following is a comparative statement of expenditures by Airport Districts:

	<u>1951-52</u>	<u>1950-51</u>
Headquarters—Administration	425,562 95	384,594 28
Districts:		
Gander	110,668 76	108,105 57
Moncton	78,348 01	65,696 39
Montreal	106,771 58	97,293 08
Toronto	145,929 54	119,662 59
Winnipeg	96,742 58	89,421 72
Edmonton	122,640 72	112,073 08
Vancouver	91,966 51	77,827 27
	<u>\$1,178,630 65</u>	<u>\$1,054,673 98</u>

Vote 522 Airways and Airports—Construction Services—Administration

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	599,582 00	599,582 00	568,923 32
Professional and Special Services	(4)	1,500 00	1,500 00	56 40
Travelling and Removal Expenses	(5)	70,000 00	47,250 00	23,989 48
Freight, Express and Cartage	(6)	3,000 00	4,500 00	2,869 83
Postage	(7)	2,000 00	2,200 00	1,569 20
Telephones and Telegrams	(8)	9,000 00	9,500 00	8,613 91
Advertising	(10)	2,500 00	500 00	
Office Stationery, Supplies and Equipment	(11)	18,000 00	27,000 00	24,362 68
Materials and Supplies	(12)	30,000 00	33,000 00	26,879 28
Rental of Buildings	(15)	1,000 00	1,200 00	269 75
Repairs and Upkeep of Equipment	(17)	10,000 00	18,000 00	15,843 72
Light and Power	(19)	1,300 00	1,300 00	742 11
Unemployment Insurance Contributions	(21)	150 00		
Sundries	(22)	1,550 00	4,050 00	2,198 60
		<u>\$ 749,582 00</u>	<u>\$ 749,582 00</u>	<u>\$ 676,318 28</u>

Votes 523 and 812 Airways and Airports—Construction Services—Construction or Acquisition of Buildings, Works, Land and New Equipment—Capital

NOTE.—Except where otherwise stated, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction or Acquisition of Buildings, Works and Land (13) 6,840,800 00			
Headquarters			
General—Reconnaissance engineering investigations, surveys, etc.		150,000 00	102,890 92
Moncton District			
Gander, Nfld.—			
Supply of materials and laying steam mains underground	10,000 00		1,067 40
Additional clearing of townsite area	7,000 00		6,058 29
Construction of one runway	1,267,200 00		1,201,819 43
Contract: Concrete Products (Newfoundland) Ltd., \$1,200,000; payments, \$906,992.86.			
Materials purchased for the contractor: Harrisons & Crosfield (Canada) Ltd., asphalt, \$181,631.29; Imperial Oil Ltd., primer, \$29,541.10; Chester Dawe Ltd., portland cement, \$28,500.			
Installation of drainage and duct system for lights on one runway, including lighting	98,000 00		71,150 77
Contract: North Shore Construction Co., Ltd., of Montreal, assigned to Concrete Products (Newfoundland) Ltd., \$130,000; payments, \$67,252.14.			
Extension to water, sewer and electrical services to the townsite	35,000 00		26,289 00
Construction of five duplex houses	5,000 00		3,833 57
Alterations to terminal restaurant	2,500 00		
Installation of high intensity lighting on runways 09-27 and 14-32	60,000 00		11,795 52
Torbay, Nfld.—			
Construct control tower and related facilities	28,000 00		7,786 63
Lowering of water main	6,500 00		3,528 59
Repairs and additions to heating lines	15,000 00		2,999 56
Recapping concrete apron with asphalt	49,500 00		49,451 92
Contract: Concrete Products (Newfoundland) Ltd., \$49,135.42; payment in full.			
Installation of taxiway lighting	8,300 00		4,667 65
Charlottetown, P.E.I.—			
Repairs to runway and drainage system	25,000 00		24,674 97
Contract: County Construction Co. Ltd., \$23,488.53; payment in full.			
Sydney, N.S.—			
Install cable duct system for runway 7-25	50,000 00		23,012 19
Contract: Municipal Spraying and Contracting Ltd., \$48,000; payments, \$22,978.35.			
Revisions to the Lighting system on approach No. 25	4,500 00		3,313 34
Fredericton, N.B.—			
Install runway lighting on 2 runways	8,000 00		3,382 67
Seeding of runway area	2,500 00		1,990 33
Moncton, N.B.—			
Provision of terminal facilities	156,000 00		110,287 20
Construction of terminal building	50,000 00		
Reinforce and raise roof trusses in flight hangar	9,000 00		

	Estimates	Allotments	Expenditures
Moncton District—Concluded			
Saint John, N.B.—			
Construction of the SE-NW runway, 5,500 by 250 feet, including taxistrip and entrance road		340,000 00	336,618 60
Contract (1950-51): Municipal Spraying and Contracting Ltd., \$583,359.08; payments, including final payment, \$288,715.26 of which \$10,300 was paid from Vote 505.			
Materials purchased for the contractor: Canada Cement Co. Ltd., portland cement, \$17,771.51; Imperial Oil Ltd., asphalt primer and penetration asphalt, \$29,368.98.			
Install standard Department of Transport low intensity runway lights on runways 05-23 and 14-32		39,000 00	25,498 29
Items under \$5,000		17,600 00	14,673 03
		2,293,600 00	1,633,898 96
Montreal District			
Goose, Labrador—			
Major repairs to passenger waiting room		10,000 00	10,000 00
Contract: Trans-Canada Air Lines, \$10,000; payment in full.			
Concrete remainder of the ramp area joining the west side of hangar No. 1		10,000 00	9,466 30
Contract (1950-51): Terminal Construction Co., Ltd., \$15,990.30; payments, including final payment, \$8,660.86.			
Construction of staff dwelling for airport maintenance personnel		25,000 00	24,476 43
Extension of equipment garage		20,000 00	18,822 57
Contract (1948-49) (in respect of the 2 items above): cost plus fixed fee of \$27,775; Terminal Construction Co., Ltd., \$557,915.81; payments, including final payment, \$43,299.			
Baie Comeau, Que.—			
Construction of hard surface runway 4,000 by 150 feet including drainage and runway lighting		379,500 00	370,693 70
Contract (1950-51): North Shore Construction Co., Ltd., \$375,952.66; payments, including final payment, \$318,043.42.			
Materials purchased for the contractor: Canada Cement Co., Ltd., portland cement, \$17,492.14.			
Forestville, Que.—			
Install revolving beacon and obstruction and runway lighting		10,000 00	614 79
Mont Joli, Que.—			
Repairs to roof of hangar No. 3		8,200 00	7,559 55
Contract: Jules Dorion Ltee., \$7,559.55; payment in full.			
Installation of emergency power plant		6,000 00	30 60
Montreal, Que.—			
Extension to second floor of domestic administration building		110,000 00	108,104 50
Contract (1950-51): Quémont Construction Incorporated, \$122,349.76; payments, including final payment, \$103,917.76.			
Alterations to sewage lift station		3,000 00	2,611 56
Install controllable high intensity runway approach lights on runways 6-24 and 10-28		10,000 00	
Install controllable high intensity approach lights on one approach		16,600 00	
Strengthen and lengthen to 7,000 feet runway 6-24 including lighting		711,000 00	661,982 21
Contract: The Highway Paving Co. Ltd., \$562,280.77; payment in full.			

	Estimates	Allotments	Expenditures
Montreal District—Concluded			
Montreal, Que.— <i>Concluded</i>			
Materials purchased for the contractor: The British American Oil Co. Ltd., primer, seal and penetration asphalt, \$68,141.79.			
Repairs to Trans-Atlantic Terminal building		6,000 00	5,740 00
Contract: Guy Andrews Registered, \$5,740; payment in full.			
Repairs to hangars		6,400 00	6,396 00
Contract: Guy Andrews Registered, \$6,396; payment in full.			
Construction of Terminal building		5,000 00	
Provision of central analysis office		29,000 00	14,927 70
Seven Islands, Que.—			
Installation of approach lights on approach 32		13,000 00	
Construction of 2 houses		36,000 00	35,579 10
Contract: North Shore Construction Co. Ltd., \$63,958; payment in full, including \$28,378.90 paid from Vote 505.			
Items under \$5,000		12,600 00	6,820 01
		1,427,300 00	1,283,825 02
Toronto District			
Earlton, Ont.—			
Replace runway lighting		8,000 00	5,571 99
Gore Bay, Ont.—			
Construction of an emergency power plant, including diesel equipment		11,000 00	5,427 70
Contract: Percy Harper and Sons, \$5,420; payment in full.			
London, Ont.—			
Conversion from 25 cycle to 60 cycle		5,500 00	
Toronto, Ont.—			
Conversion from 25 cycle to 60 cycle		9,000 00	7,183 32
Construction of taxiways		184,000 00	166,947 25
Contract: King Paving Co. Ltd., \$138,383.37; payment in full.			
Materials purchased for the contractor: Canada Cement Co. Ltd., portland cement, \$19,777.32.			
Waterloo-Wellington, Ont.—			
Construction of new runway 3,700 by 150 feet and parking apron		18,000 00	17,538 68
Contract (1950-51): Storms Contracting Co. Ltd., \$251,129.87; payments, including final payment, \$12,871.68.			
Windsor, Ont.—			
Conversion from 25 to 60 cycle		5,500 00	5,338 08
Items under \$5,000		22,100 00	18,692 99
		263,100 00	226,700 01
Winnipeg District			
Fort William (Lakehead) Ont.—			
Construction of building and install standby power plant		23,000 00	13,526 79
Contract: Bilodeau and Heath Co. Ltd., \$14,500; payments, \$13,054.96.			
Repairs to hangar roof trusses		3,600 00	3,579 24
Contract (1950-51) cost plus fixed fee of \$900: A. F. Byers Construction Co. Ltd., \$10,245.22; payments, including final payment, \$2,189.72.			
Construction of terminal building		22,500 00	7,547 00
Contract: Stead and Lindstrom Ltd., \$155,000; payments, \$7,200.			
Brandon, Man.—			
Repairs to apron and taxistrip		3,000 00	

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Winnipeg District— <i>Concluded</i>			
The Pas, Man.—			
Alterations to water supply system		3,000 00	2,906 54
Winnipeg, Man.—			
Purchase of land		40,500 00	39,409 84
Payment of \$35,640 was made to The Rural Municipality of St. James, Man.			
Improve terminal facilities		17,000 00	
Dafoe, Sask.—			
Construction of 2 staff dwellings for aerodrome keeper and maintenance personnel		3,500 00	3,475 13
Contract (1949-50): Bird Construction Co. Ltd., \$28,292.87; payments, including final payment, \$3,475.13.			
North Battleford, Sask.—			
Runway repairs		3,500 00	3,400 18
Contract (1950-51): T. J. Pounder and Company Ltd., \$17,800.62; payments, including final payment, \$3,400.18.			
Regina, Sask.—			
Construction of 1 runway and taxistrip		452,000 00	451,963 71
Contract: Bird Construction Co. Ltd., \$1,225,000; payments, \$413,170.			
Payment of \$21,596.25 was made to R. H. Taylor for land.			
Saskatoon, Sask.—			
Reconstruction of taxiway and parking apron		151,700 00	33,300 00
Contract (1949-50): Brabant Brothers Limited, \$248,242.44; payments, including final payment, \$120,507.32, of which \$87,207.32 was paid from Department of National Defence, Vote 245. Included in the above payments is an amount of \$56,554 being an ex gratia payment authorized by P.C. 1940, March 31, 1952 of which \$23,254 was charged to Department of National Defence, Vote 245.			
Repairs to hangar roof trusses		15,700 00	7,329 96
Contract (cost plus fixed fee of \$950): A. F. Byers Construction Co. Ltd., \$7,329.96; payment in full.			
Installation of heating unit in garage		6,000 00	5,976 14
Swift Current, Sask.—			
Repairs to runway and surface sealing		20,600 00	19,241 24
Contract: T. J. Pounder and Company Ltd., \$19,073.20; payment in full.			
Repairs to hangar roof trusses		12,500 00	8,534 25
Contract (cost plus fixed fee of \$1,000): A. F. Byers Construction Co. Ltd., \$8,534.25; payment in full.			
Yorkton, Sask.—			
Surface sealing of runways, taxistrips and repairs		10,000 00	7,602 65
Contract (1950-51): T. J. Pounder and Company Ltd., \$23,027.29; payments, including final payment, \$7,602.65.			
Items under \$5,000		55,000 00	26,870 24
		843,100 00	634,662 91
Edmonton District			
Calgary, Alta.—			
Repairs to hangar roof trusses		12,000 00	
Edmonton, Alta.—			
Construction of 3 staff dwellings for Air Services personnel		2,100 00	2,000 32
Repairs to hangar roof trusses		14,500 00	

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Edmonton District—Concluded			
Embarras, Alta.—			
Construction of combined single men's quarters and mess		37,000 00	36,514 92
Fort McMurray, Alta.—			
Construction of 1 staff dwelling		3,900 00	3,504 00
Grande Prairie, Alta.—			
Repairs to runways and taxiways	10,000 00		9,718 11
Reconditioning and extending field drainage	1,300 00		998 16
Replacement of pump house and facilities	7,500 00		6,852 58
Revisions and repairs to existing field lighting	11,000 00		7,472 64
Lethbridge, Alta.—			
Install additional airport drainage		44,000 00	41,652 99
Contract: Fort Construction Co. Ltd., \$38,823.71; payment in full.			
Medicine Hat, Alta.—			
Seal Coat Runways and Taxiways		16,000 00	13,127 30
Contract: T. J. Pounder and Co. Ltd., \$18,000; payments, \$12,801.90.			
Fort St. John, B.C.—			
Construction of 100,000 gallon reservoir	500 00		
Repairs to runways, drainage and field lighting	13,500 00		3,232 86
Alterations to sewage disposal system	10,000 00		9,753 58
Repairs to hangar	5,500 00		4,533 20
Contract: Hingley Roofing and Sheet Metal Co. Ltd., \$12,000; payments \$4,521.65.			
Repairs to water supply system		71,000 00	49,577 37
Whitehorse, Y.T.—			
Re-roof hangar		10,000 00	8,847 27
Contract (1950-51) (lump sum): Barr and Anderson (Interior) Ltd., \$14,727.31; payments, including final payment, \$8,492.52.			
Fort Resolution, N.W.T.—			
Construction of equipment building		43,200 00	40,578 34
Installation of water supply and sewage system		500 00	21 65
Fort Smith, N.W.T.—			
Installation of water supply and sewage system		1,400 00	1,363 83
Installation of Standard Department of Transport runway lighting		25,000 00	
Construction of 2 houses including services and furniture		64,500 00	53,508 18
Contract: Yukon Construction Co. Ltd., \$90,000; payments, \$75,343.50; including \$22,500 paid from Vote 510.			
Hay River, N.W.T.—			
Construction of 2 staff dwellings and garage		4,400 00	4,034 31
Provision of water supply and sewage system		7,000 00	4,689 05
Yellowknife, N.W.T.—			
Installation of lighting on runways, landing strips and taxiways	12,000 00		11,485 93
Items under \$5,000	55,600 00		33,915 89
		483,400 00	347,382 48
Vancouver District			
Nanaimo, B.C.—			
Install beacons and runway lighting		23,000 00	21,686 91
Patricia Bay, B.C.—			
Repairs to hangar roof trusses		25,000 00	12,579 57
Contract (cost plus fixed fee of \$1,400): A. F. Byers Construction Co. Ltd., \$15,000; payments, \$12,579.57.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Vancouver District— <i>Concluded</i>			
Port Hardy, B.C.—			
Installation of low intensity approach lighting on approaches 10 and 28		18,500 00	17,310 29
Replace wood drains on 1 runway		62,000 00	46,567 59
Contract: Hanssen Construction Co. Ltd., and Baynes Manning Ltd., \$60,000; payments \$45,186.34.			
Prince George, B.C.—			
Strengthening and repairing runways		3,350 00	3,323 30
Quesnel, B.C.—			
Install standby power plant		5,500 00	823 43
Additional runway drainage		28,000 00	27,173 74
Contract: Premier Construction Co. Ltd., \$26,211.54; payment in full.			
Install standard approach lighting on approach 30 ..		17,000 00	865 39
Contract: Peterson Electrical Construction Co. Ltd., \$16,500; payments \$865.39.			
Sandspit, B.C.—			
Install runway lighting		17,500 00	16,691 57
Construction of equipment building		20,000 00	10,000 00
Construction of power house		23,550 00	12,596 93
Contract (in respect of the 2 items above): Bennett and White Construction Co. Ltd., \$75,734., payments \$22,596.93.			
Construction of Administration building		50,000 00	49,141 66
Contract (1950-51): Hanssen Construction Co., Ltd., \$81,599.46; payments, including final payment, \$51,812.61; including \$4,664 paid from Vote 505.			
Extend power and control lines to new Administration building		8,000 00	7,822 22
Vancouver, B.C.—			
Reconstruction of runways		620,000 00	586,312 30
Contract: Campbell-Bennett Ltd., \$1,600,000; payments, \$310,593.04.			
Materials purchased for the contractor: Standard Oil Co. of British Columbia, Ltd., penetration asphalt and primer, \$10,328.33.			
Payments of \$5,000 or over for land were made to: Government of Canada—Department of Veterans Affairs—Soldier Settlement and Veteran's Land Act, \$30,000; Coast Land Co. Ltd., \$8,000; Lawrence William French, \$17,050; Cline A. Hoggard, \$128,843; Cameron Macpherson, Executor of the Estate of William Nicoll, \$50,500.			
Rehabilitate Hangar No. 1		11,000 00	8,187 23
Items under \$5,000		16,900 00	12,985 79
Contract (1950-51) in respect of Patricia Bay Airport: Premier Construction Co. Ltd., \$8,417; payments, including final payment, \$4,464.20 including \$2,541.20 paid from Department of National Defence, Vote 245.			
Total Construction or Acquisition of Buildings, etc.	6,840,800 00	949,300 00	834,067 92
Construction or Acquisition of New Equipment	(16) 286,950 00	6,409,800 00	5,363,428 21
Headquarters			
Purchase of Ozite machine		9,900 00	
General—Acquisition of Beechcraft D-18-S Twin Engine Aircraft		118,000 00	115,000 00
General—Douglas C-47B aircraft		125,000 00	110,000 00
		252,900 00	225,000 00

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Moncton District			
Gander, Nfld.—			
Street sweeper		12,000 00	
Sanivan body for truck		6,000 00	345 60
Items under \$5,000		42,200 00	35,218 63
		60,200 00	35,564 23
Montreal District			
Goose, Labrador—			
School bus		6,500 00	
Cartierville, Que.—			
Acquisition of snowblower		28,700 00	28,651 00
Montreal, Que.—			
Acquisition of snowblower		30,151 00	30,151 00
Acquisition of snowblower		34,000 00	28,978 00
Items under \$5,000		41,850 00	36,274 91
		141,201 00	124,054 91
Toronto District			
Gore Bay, Ont.—			
Acquisition of crash tender		1,900 00	1,111 07
Ottawa, Ont.—			
Acquisition of snowblower		35,000 00	34,460 00
Items under \$5,000		52,400 00	48,187 80
		89,300 00	83,758 87
Winnipeg District			
Winnipeg, Man.			
Acquisition of 4 ton truck and plow, four wheel drive type		3,700 00	3,498 00
Swift Current, Sask.—			
Acquisition of crash tender		2,500 00	1,111 08
Items under \$5,000		24,450 00	22,166 39
		30,650 00	26,775 47
Edmonton District			
Fort McMurray, Alta.—			
Acquisition of crash tender		2,500 00	1,097 88
Fort Smith, N.W.T.—			
Acquisition of crash tender		2,649 00	1,097 87
Items under \$5,000		60,400 00	57,890 33
		65,549 00	60,086 08
Vancouver District			
General—Acquisition of $\frac{1}{2}$ yard shovel		14,800 00	13,975 12
Quesnel, B.C.—			
Acquisition of snowblower		18,500 00	18,121 80
Smithers, B.C.—			
Acquisition of 4 ton truck and plow		5,500 00	4,960 03
Vanderhoof, B.C.—			
Acquisition of 4 ton truck and plow		5,500 00	4,972 10
Items under \$5,000		33,850 00	30,292 63
		78,150 00	72,321 68
Total Construction or Acquisition of New Equipment	286,960 00	717,950 00	627,561 24
	<u>\$7,127,750 00</u>	<u>\$7,127,750 00</u>	<u>\$5,990,989 45</u>

Payments of \$500 or over for legal fees were made to: Paul Dalme, Montreal, \$907.50; L. St. M. DuMoulin, Vancouver, \$2,458.32; Hugh Phillips, Winnipeg, \$3,279.84; Colin M. A. Strathy, Toronto, \$567.83. Gilbert G. Murdock, Saint John, N.B., Civil Engineer, received \$550.50.

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S., as amended. (13) \$ 17,428 85

Joseph Ernest Roy was awarded \$14,000, plus interest of \$1,342, together with cost of action fixed at \$2,086.85, for the expropriation of two lots required for the extension of Mont Joli Airport.

Votes 524 and 645 Grants to Organizations for the development of Civil Aviation, in the amounts detailed in the Estimates

	Estimates	Allotments	Expenditures
Grant to Royal Canadian Flying Clubs Association ..	10,000 00	10,000 00	10,000 00
Grant to National Research Council	50,000 00	50,000 00	50,000 00
A Grants to Flying Clubs, Flying Schools and Student Pilots	260,000 00	260,000 00	256,850 00
	(20) \$ 320,000 00	\$ 320,000 00	\$ 316,850 00

A To encourage the development of civil aviation and to ensure a standard of flying adequate for public safety, P.C. 5518, November 30, 1948, authorized that financial assistance be provided to approved flying clubs or schools and to flying training students as follows:

- (i) A flying club or school will receive \$100 for each individual granted a private pilot's licence obtained at the club or school. Payment is to be dependent upon the club or school being in good standing with the Royal Canadian Flying Clubs Association, the Air Industries and Transport Association or another association approved by the Minister of Transport. Furthermore, the club or school will be required to be duly certificated by the Department and to provide instruction in accordance with the standard approved by the Department.
- (ii) Each individual who obtains a private pilot's licence, in the manner above mentioned, will receive \$100.
- (iii) Each individual who qualifies for the aforesaid grant to students, provided he is a male British subject and is accepted for entry into the R.C.A.F. Reserve or the R.C.A.F. Auxiliary, will receive an additional grant of \$100.

P.C. 3873, August 15, 1950, authorized the payment of the grant to approved flying clubs and schools on a pro rata basis when a student's course of training is interrupted at one school and completed at some other school or schools.

Payments of \$1,000 or over to Flying Clubs or Flying Schools were made to: Aero Club of British Columbia, \$7,395.25; Bradley Air Services, \$2,821.67; Brandon Flying Club, \$2,600; Brant-Norfolk Aero Club, \$2,882.74; Calgary Flying Club, \$2,750; Central Airways Limited, \$10,426.66; Champlain Air Services, \$1,500; Chilliwack Flying Club, \$3,117.76; Chinook Flying Service Limited, \$1,160.33; Cranbrook Flying Service, \$1,600; Edmonton Flying Club, \$5,354.66; Fawcett Air Service, \$1,200; Garf's Flying Service, \$1,000; Gillies Flying Service, \$1,100; Graffo Flying Service, \$2,151; Halifax Flying Club, \$1,050; Hamilton Flying Service, \$1,049; Kingston Flying Club, \$1,850; Laurentide Aviation Limited, \$4,371.50; Leavens Bros. Air Services, \$5,633.66; Lethbridge Flying Club, \$2,500; London Aero Club, \$1,353.33; Mitchinson's Flying School, \$1,677.25; Moncton Flying Club, \$1,082.50; Ontario County Flying Club, \$2,250; Orillia Air Services, \$1,000; Ottawa Flying Club, \$2,782.50; Peninsula Air Services, \$1,172.50; Port Alberni Airways Limited, \$1,900; Regina Flying Club, \$1,748.42; St. Catharines Flying Club, \$1,825.83; Sky Harbour Air Services, \$1,400; Skyway Air Services Limited, \$1,984.67; Thunder Bay Flying Club, \$2,236; Toronto Flying Club Limited, \$2,337.27; Vancouver U Fly Limited, \$6,248.66; Victoria Flying Club, \$1,766.99; Welland Flying Club, \$1,075.67; Western Airmotive Limited, \$3,200; Winnipeg Flying Club, \$3,841.34.

There were 1,341 student pilots who obtained private pilot licences and 72 who joined the R.C.A.F. Reserve.

Votes 525 and 813 Contributions, subject to the approval of the Governor in Council, to assist municipalities in the development of and improvement to airports, the sites of which have been provided by such municipalities

	Estimates	Allotments	Expenditures
Municipal Corporation of Cranbrook, B.C.	5,000 00	5,000 00	1,212 03
Municipal Corporations of Nelson, Castlegar, and Kinnard, B.C.	35,000 00	35,000 00	34,991 71
Municipal Corporation of Westview, B.C.	25,000 00	25,000 00	24,997 98
Town of Flin Flon, Man.	25,000 00	25,000 00	18,942 71
Municipal Corporation of Granby, Que.	25,000 00	25,000 00	841 50
Municipal Corporation of Grindstone (Etang du Nord), Que.	25,000 00	2,400 00	
Municipal Corporation of Langley Prairie, B.C.	5,000 00	5,000 00	4,997 85
Corporation of the City of Edmonton		20,000 00	19,735 67
Municipal Corporation of Havre Aubert, Que.		2,600 00	2,600 00
	(20) \$ 145,000 00	\$ 145,000 00	\$ 108,319 45

Votes 526 and 814 Contributions, as specified in the details of the Estimates, to other Governments or International Agencies for the operation and maintenance of airports, air navigation and airways facilities

	Estimates	Allotments	Expenditures
A The Department of Aeronautics, State of Michigan, U.S.A.	30,420 00	30,420 00	30,419 71
B The International Civil Aviation Organization on behalf of the Government of Iceland	44,045 00	44,045 00	40,635 80
C The International Civil Aviation Organization on behalf of the Government of Denmark	75,165 00	75,165 00	75,153 56
D The South Pacific Air Transport Council	112,500 00	112,500 00	112,500 00
	(20) \$ 262,130 00	\$ 262,130 00	\$ 258,709 07

- A Represented payment of the cost of winter maintenance of certain airways facilities for use of Canadian aircraft at Grand Marais, Michigan.
- B Represented Canada's share of the financial assistance for the provision, operation and maintenance of certain air navigation services in Iceland.
- C Represented Canada's share of the financial assistance in joint support of North Atlantic air navigation facilities in the Faroes and Greenland.
- D Represented Canada's share towards the maintenance and operation of air transport facilities in the South Pacific.

Vote 815 Contribution towards the cost of construction of a landing strip in Goldfields, Saskatchewan, area provided Eldorado Mining and Refining Limited enters into an Agreement with His Majesty to furnish the site and to undertake the construction.

Expenditures..... (20) \$ 80,000 00

Payment was made to Eldorado Mining and Refining Limited.

Vote 646 To provide for the refund of land rentals, paid by Trans-Canada Air Lines and deposited to the Consolidated Revenue Fund prior to April 1, 1951, on a certain parcel of land forming part of Vancouver Airport.

Expenditures..... (22) \$ 3,300 00

This vote was provided to authorize a refund of \$3,300, representing rentals for the fiscal years 1949-50 and 1950-51 on a certain parcel of land on Sea Island, B.C., paid by Trans-Canada Air Lines subsequent to the surrender of the lease on April 1, 1949.

Administrative Division

Vote 527 Air Services Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 186,305 00	186,305 00	182,145 31
Allowances	(2) 2,200 00	2,200 00	1,462 63
Professional and Special Services	(4) 400 00	400 00	6 00
Travelling Expenses	(5) 13,200 00	12,000 00	8,534 93
Freight, Express and Cartage	(6) 800 00	800 00	257 84
Postage	(7) 800 00	800 00	742 15
Telephones, Telegrams and Other Communication Services	(8) 4,700 00	5,200 00	5,042 00
Advertising	(10) 150 00	150 00	
Office Stationery, Supplies and Equipment	(11) 4,300 00	5,000 00	4,871 42
Materials and Supplies	(12) 1,900 00	1,900 00	501 61
Repairs and Upkeep of Equipment	(17) 200 00	200 00	28 75
Sundries	(22) 750 00	750 00	283 35
	\$ 215,705 00	\$ 215,705 00	\$ 203,875 99

The following is a comparative statement of expenditures by Districts:

	1951-52	1950-51
Headquarters—Administration	32,506 42	43,000 63
Districts:		
Moncton	35,060 10	38,827 08
Montreal	30,435 80	31,834 46
Toronto	26,356 59	23,871 07
Winnipeg	20,538 42	22,941 10
Edmonton	31,951 64	29,753 74
Vancouver	27,027 02	27,938 27
	<u>\$ 203,875 99</u>	<u>\$ 218,166 35</u>

B—GENERAL

AIR TRANSPORT BOARD

Vote 528 Salaries and Other Expenses, including the Canadian Delegation to the International Civil Aviation Organization

	Estimates	Allotments	Expenditures
Salaries	(1) 171,181 00	171,181 00	170,746 61
Allowances	(2) 420 00	1,220 00	875 98
Professional and Special Services	(4) 10,000 00	8,750 00	2,704 91
Travelling Expenses	(5) 30,000 00	28,000 00	21,446 48
Freight, Express and Cartage	(6) 100 00	100 00	36 14
Postage	(7) 250 00	450 00	215 00
Telephones, Telegrams and Cables	(8) 1,550 00	2,300 00	1,983 56
Advertising	(10) 1,800 00	1,300 00	853 67
Office Stationery, Supplies and Equipment	(11) 6,500 00	6,000 00	4,710 66
A Expenses of the Canadian Delegation to the International Civil Aviation Organization including the salary of the Senior Canadian Representative and Staff	(22) 24,840 00	24,840 00	23,739 82
Sundries	(22) 1,100 00	3,600 00	2,803 43
	<u>\$ 247,741 00</u>	<u>\$ 247,741 00</u>	<u>\$ 230,116 26</u>

A Represents payments of salaries and expenses in connection with the maintenance of the office of the senior Canadian Representative at Montreal.

A distribution of expenditures follows: salaries, \$13,922.85; allowances, \$3,000; travelling expenses, \$2,349.85; rentals, \$3,112.20; sundries, \$1,354.92. The Senior Canadian Representative was C. S. Booth—see lists of salary rates at the end of this section.

BOARD OF TRANSPORT COMMISSIONERS FOR CANADA

Board of Transport Commissioners for Canada—Salaries of Commissioners, Railway Act, c. 170, R.S., as amended. (1) \$ 48,267 26

The above statutory authority provides for appointment by the Governor in Council of six Commissioners, one of whom shall be appointed Chief Commissioner and another Assistant Chief Commissioner. The salary rates of these officials and their travelling expenses, which are charged to Vote 529, will be found under "Board of Transport Commissioners for Canada" in the salary list at the end of this section.

Votes 529 and 647 Board of Transport Commissioners for Canada—Administration, Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 576,120 00	575,570 00	570,504 63
	Allowances	(2)	550 00	550 00
A	Official Reporting Services	(4) 16,000 00	16,000 00	11,666 20
B	Special Assistance in connection with standardization of railway accounting procedures and general freight rates investigation	(4) 15,000 00	15,000 00	8,333 27
	Travelling Expenses	(5) 45,000 00	42,500 00	38,400 63
	Freight and Express	(6) 200 00	400 00	290 25
	Postage	(7) 200 00	300 00	242 75
	Telephones and Telegrams	(8) 1,900 00	2,200 00	1,976 47
C	Printing of Board Reports	(9) 5,800 00	8,800 00	6,950 52
	Office Stationery, Supplies and Equipment	(11) 24,200 00	22,400 00	18,331 30
	Materials and Supplies	(12) 1,000 00	2,000 00	1,451 68
	Acquisition of Equipment—Purchase of Automobile ..	(16)	2,500 00	2,414 05
	Repairs and Upkeep of Official Railway Car	(17) 6,000 00	3,000 00	2,475 27
	Sundries	(22) 4,800 00	5,000 00	3,804 90
		<u>\$ 696,220 00</u>	<u>\$ 696,220 00</u>	<u>\$ 667,391 92</u>

A George A. Thompson, Toronto, received \$11,619.20 for reporting the proceedings of the Board.

B Under the provisions of section 21 of the Railway Act, c. 170, R.S., as amended, P.C. 148/1426, March 12, 1952, authorized the appointments of L. J. Knowles, as traffic adviser to the Board of Transport Commissioners and of Riddell, Stead, Graham and Hutchison, Chartered Accountants, Vancouver, as accounting advisers on freight rate applications and on the installation of a uniform system of accounting for Canadian railways.

L. J. Knowles received \$873.87 for travelling and living expenses and Riddell, Stead, Graham and Hutchison, \$7,459.40 for professional services.

C An amount of \$1,000 was paid to the Canada Law Book Co. Ltd., Toronto, as a contribution towards the cost of publication of reports of the principal decisions of the Board in *Canadian Railway and Transportation Cases*, Volume 66.

Railway Grade Crossing Fund—Chap. 170, R.S., as amended..... (20) \$ 795,706 88

This fund was established under authority of section 262, c. 170, R.S., as amended, which provides that "sums heretofore and hereafter appropriated and set apart to aid actual construction work for the protection, safety and convenience of the public in respect of highway crossings of railways at rail level shall be placed to the credit of a special account to be known as 'The Railway Grade Crossing Fund' and shall be applied by the Board solely towards the cost, not including that of maintenance and operation, of actual construction work."

On March 31, 1951, the balance available for future expenditures under various statutory authorities and parliamentary appropriations was \$1,460,347.91. By an Act to amend the Railway Act, c. 20, 1950, a further sum of \$1,000,000 each year for 6 consecutive years from April 1, 1951, is to be appropriated and set apart from the Consolidated Revenue Fund of Canada for the above purpose. The balance at March 31, 1952, available for future expenditures was, therefore, \$1,664,641.03.

Payments were made to: Province of British Columbia, Department of Public Works, \$88,516.80; Canadian National Railways, \$404,022.70; Canadian Pacific Railway Company, \$128,314.31; Chesapeake and Ohio Railway, \$1,599.65; Dominion Atlantic Railway, \$1,865.30; Grand River Railway Co., \$3,057.19; City of Saint John, N.B., \$150,000; Province of Saskatchewan, Department of Highways and Transportation, \$15,125.73; Toronto, Hamilton and Buffalo Railway Co., \$2,258.48; sundry payments each under \$500 (7) \$946.72.

Expenditures for other Departments

Services were rendered and work performed for other departments by the Department of Transport and the expenditures of \$10,081,810.93 were charged to the appropriations of such departments, including \$10,013,156.06 to those of the Department of National Defence.

PUBLIC ACCOUNTS, 1951-52: PART II

Payments of Damage Claims

Particulars and Payee	Authority	Amount
Compensation for expenses incurred or to be incurred as a result of injuries sustained by his daughter, Jo Anne Shepherd, on the Trent River Bridge at Trenton, Ont., on September 23, 1948	P.C. 122/4861, September 14, 1951 P.C. 204/5500, October 15, 1951	2,500 00
Edward Shepherd		
Loss of vessel S.S. <i>Canby</i> on Guion Island, N.S.		
Sir R. Ropner and Company Ltd.	Exchequer Court Award	11,000 00
Sundry claims, each under \$1,000 (29)		3,409 24
		<u>\$ 16,909 24</u>

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Return on Investments	181,883 70	204,279 72
B Privileges, Licences and Permits	4,577,178 24	4,871,272 94
C Proceeds from Sales	45,100 87	93,127 35
D Services and Service Fees	3,353,522 81	3,178,929 18
E Refunds of Previous Years' Expenditure	140,232 46	202,618 64
F Miscellaneous	60,831 68	60,876 70
Total Ordinary	<u>8,358,749 76</u>	<u>8,611,104 53</u>
Special Receipts and Other Credits—		
G Government owned Park Steamship Co. Ltd.	855,000 00	1,836,250 00
H Canadian Overseas Telecommunication Corporation	195,680 00	87,470 00
I Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	21,677 78	69,362 05
Total Special Receipts and Other Credits	<u>1,072,357 78</u>	<u>1,993,082 05</u>
Capital Accounts—		
J Refunds of Previous Years' Expenditure	70,652 94	124,989 90
Grand Total	<u>\$ 9,501,760 48</u>	<u>\$ 10,729,176 48</u>

Summary of Revenues by Services

Services	1951-52	1950-51
Administration	458 50	74 76
Canal	1,560,415 94	1,408,746 51
Marine	620,949 91	583,856 99
Railway and Steamship	184,370 71	234,589 58
Royal Commission on National Transportation		40,105 50
Air	6,082,613 32	6,531,686 44
Special		
Government owned Park Steamship Co. Ltd.	855,000 00	1,836,250 00
Canadian Overseas Telecommunication Corporation	195,680 00	87,470 00
	<u>9,499,488 38</u>	<u>10,722,779 78</u>
Air Transport Board	73 59	3,428 66
Board of Transport Commissioners for Canada	2,198 51	2,968 04
Grand Total	<u>\$ 9,501,760 48</u>	<u>\$ 10,729,176 48</u>

Details

Ordinary Revenue—

A Return on Investments:

Recoveries under certain Railway Subsidy Acts Agreements	181,883 70
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This amount, which was received from the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts Agreements.

B Privileges, Licences and Permits:

Canal Services—

Rentals (Canals Revenue): land, \$335,600.96; water power, \$599,557.69; transmission line privileges, \$21,148.22; living quarters, \$23,751.06	980,057 93
Concessions: telephones, \$776.53; miscellaneous, \$1,090.72	1,867 25

Marine Services—

Merchant seamen's identify certificates	2,909 50
Masters and mates: examination fees	7,388 75
Inspection of register book fees	160 50
Pilots' licence fees (pilotage)	248 00
Rentals: water lots and lighthouse sites, \$20,391.16; living quarters, \$763; miscellaneous, \$89	21,243 16

Air Services—

Radio operators: examination fees	1,170 35
Radio station licence fees: aircraft, \$10,143; amateur experimental, \$17,269; commercial receiving, \$382; experimental, \$855; limited coast, \$800; municipal police private commercial, \$210; private commercial, \$45,721.40; public commercial, \$7,680; ship, \$32,290.50; technical and training school, \$27	115,377 90
Aircraft landing fees: test flights, \$4,834; commercial, \$1,598,704.03	1,603,538 03
Private air pilots' certificates	4,839 00
Aircraft registration certificates	4,263 00
Airworthiness certificates	1,060 00
Airport licences	430 00
Rentals: land, \$22,006.85; furniture, \$1,289.36; transmission line privileges, \$2,205.75; living quarters, \$404,023.79; car parking, \$4,520; aircraft parking (outside, including dead storage), \$17,184.27; hangar storage space (including inside parking of itinerant aircraft and dead storage), \$60,707.36; hangar (whole hangar or bay), \$230,647.39; warehousing (other than aircraft), \$25,805.66; office, shop and garage space, \$311,613.89; hotels, \$2,945.04; public address system, \$1,210.95; restaurants and snack bars, \$15,212.51; miscellaneous, \$25,919.08	1,125,291 90
Concessions: gasoline and oil, \$344,333.23; taxi, \$24,788.75; restaurants and snack bars, \$19,499.93; car parking, \$7,303.76; telephones, \$4,756.04; miscellaneous, \$29,493.15	430,174 86
Hotel accommodation	133,733 09
Terminal charges	135,855 15
Sanitary fees	5,684 76
Board of Transport Commissioners—licences to ships	1,885 11

4,577,178 24

C Proceeds from Sales:

Publications, \$5,194.89; land and buildings, \$6,073; coal, \$27,287.23; miscellaneous, \$6,545.75	45,100 87
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D Services and Service Fees:

Canal Services—

Canals revenue: winterage, \$2,874.63; lying-in, \$9,047.67; basin dues, \$107.96; linesmen fees, \$173,200; power, \$21,719.38; trip let passes, \$20; wharfage, \$251,715.76	458,685 40
Rental of equipment	4,767 41
Sundry services	18,310 09

Marine Services—

Harbour dues (net)	57,327 28
The remuneration of harbour masters, amounting to \$22,601.86, was paid from harbour dues revenue.	

Wharf rental and wharfage (net)	237,255 72
The remuneration of the wharfingers and certain expenses authorized for making the wharves serviceable, amounting to \$120,992.61, were paid from wharf rental and wharfage revenue.	

Marine Services—*Concluded*

Steamship inspection fees:

Annual fees	129,175 72
Incidental fees	39,759 80
Engineers' examination fees	2,672 00
Plans	4,788 75
Measuring surveyors' fees	380 80
Marine Service steamers	35,222 94
Statements of sea service certificates	272 14
Shipping fees—Shipping Masters and Canadian Consular Officers Abroad	3,996 34
Pilotage fees (Goose, Labrador)	1,468 76
Rental of equipment	11,414 50
Mess receipts	3,539 34
Sundry services	8,137 03

Air Services—

Commercial message tolls:

Department of Transport operated stations, \$137,443.52; net premium on foreign exchange transactions, \$16,594.47	154,037 99
Marconi-operated stations, \$65,224.89; net premium on foreign exchange transactions, \$4,002.94	69,227 83
Government telegraph and telephone service	693,789 54
Hangar heating	9,903 03
Aircraft handling	1,229 70
Aircraft servicing	1,215 75
Air-ground radio service at airports	302,556 10
Communication facilities (inter-office tubes, etc.)	2,090 52
Telephone service at airports	22,249 72
Signal station dues	1,462 00
Mess receipts	33,454 64
Rental of equipment	11,727 83
Power services	68,983 25
Bus operation	2,165 44
Operation of hotel dining halls, restaurants and bars	529,017 75
Observation roof-turnstiles	15,244 39
Laundry	34,374 83
Dry cleaning plant	16,140 31
Heating	122,997 96
Electricity	95,873 26
Bakery	58,199 01
Sundry services	90,407 94
	<hr/>
E Refunds of Previous Years' Expenditure	3,353,522 81
	140,232 46
F Miscellaneous:	
Fines: Railway Act, \$40; Canals rules and regulations, \$260; Aeronautics Act, \$560; Radio Act Regulations, \$37,056.10; Canada Shipping Act, \$12,905.40....	50,821 50
Forfeitures: Canada Shipping Act	6,754 20
Sundries	3,255 98
	<hr/>
	60,831 68
Total Ordinary	<hr/>
	8,358,749 76

Special Receipts and Other Credits—

G Government owned Park Steamship Co. Ltd.	855,000 00
Revenue received from the Company in excess of its requirements.	
H Canadian Overseas Telecommunication Corporation	195,680 00
This amount represents the profit realized from the operations of the Corporation during the period January 1 to December 31, 1951, and paid to the Receiver General in accordance with section 19 (1) of the Canadian Overseas Telecommunication Corporation Act, c. 10, 1949.	
I Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	21,677 78
Total Special Receipts and Other Credits	<hr/>
	1,072,357 78

Capital Accounts—

J Refunds of Previous Years' Expenditure:

Beauharnois Canal	4,500 00	
Lachine Canal	24,977 00	
Soulanges Canal	1 00	
Trent River Navigation	401 00	
Welland Canals	16,235 00	
Welland Ship Canal	11,981 92	
Civil Aviation—Airways and Airports	6,980 38	
Radio Aviation—Airways and Airports	3,650 52	
Strait of Canso	1,926 12	
	<hr/>	70,652 94
Grand Total		<hr/> \$9,501,760 48 <hr/>

Certified correct.

J. C. LESSARD,

Deputy Minister of Transport.

Changes in Non-Active Asset Accounts

The status of Non-Active Assets Accounts in which changes have occurred during the year due to (a) Revenues or Expenditures as shown previously in this section, or (b) transfers between accounts, is as follows:

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Capital Expenditures—				
Public Works (Canals)—				
Lachine Canal	10,991,547 81		24,977 00	10,966,570 81
St. Lawrence Canals	34,116,459 70		4,501 00	34,111,958 70
Trent River Navigation	19,081,747 04		401 00	19,081,346 04
Welland Canal	27,282,656 73		16,235 00	27,266,421 73
Welland Ship Canal	130,757,342 69		11,981 92	130,745,360 77
	<hr/> 222,229,753 97	<hr/>	<hr/> 58,095 92	<hr/> 222,171,658 05 <hr/>
Public Works (Railways)—				
Canadian Government Railways—				
Auto-ferry vessel for service between North Sydney, N.S. and Port-aux-Basques, Nfld.		55,667 18		55,667 18
Intercolonial Railway	111,798,164 60	370,014 10		112,168,178 70
Newfoundland Railway	1,466,933 47	619,874 99		2,086,808 46
Hudson Bay Railway and Terminals—				
Hudson Bay Railway	33,466,861 40	39,598 90		33,506,460 30
Prince Edward Island Car Ferry and Terminals	13,011,209 34	58,516 65		13,069,725 99
Other Railways and Miscellaneous—				
Auto-ferry vessel for service between Yarmouth, N.S. and New England States	16,355 96	16,500 00		32,855 96
Piers "A" and "B"—Ogden Point— Victoria, B.C.	2,796,935 55	50,463 68		2,847,399 23
Strait of Canso	268,509 81	57,253 73	1,926 12	323,837 42
	<hr/> 162,824,970 13	<hr/> 1,267,889 23	<hr/> 1,926 12	<hr/> 164,090,933 24 <hr/>

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Public Works (Miscellaneous)—				
Civil Aviation—Airways and Airports	58,037,334 75	7,384,246 22	10,630 90	65,410,950 07
Eastern Arctic Patrol Vessel	3,002,430 11	226,862 76		3,229,292 87
General Service Workboat for use at St. John's, Newfoundland	215 18	57,581 04		57,796 22
Icebreaker and Service Vessels	807,478 28	2,450,838 79		3,253,317 07
Lighthouse Supply and Buoy Vessel for the West Coast	915,644 16	3,543 49		919,187 65
Northwest Communications System.	1,501,768 12	445,618 21		1,947,386 33
St. Lawrence River Improvements..	100,826,151 87	2,013,408 81		102,839,560 68
Vessels for Pacific Ocean Weather Station "P"	1,646,614 39	123,482 34		1,770,096 73
	166,737,636 86	12,705,581 66	10,630 90	179,432,587 62
Non-Active Loans—Canadian National Steamships—				
Canadian National (West Indies) Steamships, Ltd.	3,618,505 74		3,618,505 74	
	\$555,410,866 70	\$ 13,973,470 89	\$ 3,689,158 68	\$565,695,178 91

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Cash and Other Current Assets				
<i>Working Capital Advances—</i>				
Departmental:				
A Stores Account—Transport	2,958,506 13	5,692,883 42	5,231,540 00	3,419,849 55
B Stores Account—Northwest Com- munications System		561,635 07	561,635 07	
	2,958,506 13	6,254,518 49	5,793,175 07	3,419,849 55
Loans to, and Investments in, Crown Agencies				
<i>Railway and Steamship Companies—</i>				
C Canadian Government Railways, Working Capital	16,771,980 54			16,771,980 54
CANADIAN NATIONAL RAILWAYS				
D Advances, Trans-Canada Air Lines Act, 1937—Purchase of Capital Stock	19,043,022 71			19,043,022 71
D Advances, Refunding Act, 1938	76,890,029 45			76,890,029 45
D Advances, Refunding Act, 1944	161,955,308 19			161,955,308 19
D Advances, Refunding Act, 1947	48,122,773 12	42,080,454 10		90,203,227 22
D Advances, Refunding Act, 1951		19,158,666 68		19,158,666 68
D Advances, Financing and Guarantee Act, 1940—Grand Trunk Railway Debenture Stock	108,158,072 99			108,158,072 99
D Advances, Financing and Guarantee Act, 1941—Purchase of Securities— Non-Sterling	8,585,465 40		5,096 83	8,580,368 57

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
CANADIAN NATIONAL RAIL- WAYS— <i>Concluded</i>				
D Advances, Financing and Guarantee Act, 1942—Purchase of Securities	18,276,036 27			18,276,036 27
D Advances, Financing and Guarantee Act, 1947—Capital Requirements	5,886,566 33			5,886,566 33
D Advances, Financing and Guarantee Act, 1949—Capital Requirements	1,656,463 45			1,656,463 45
D Advances, Financing and Guarantee Act, 1950—Capital Requirements	6,911,989 10			6,911,989 10
D Advances, Financing and Guarantee Act, 1951—Capital Requirements		66,333,939 82		66,333,939 82
D Advances, Financing and Guarantee Act, (No. 2) 1951—Capital Requirements		10,225,924 37		10,225,924 37
D Advances, The War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities	256,431,700 17	6,003 28		256,437,703 45
E Purchase of Railway Equipment leased to Canadian National Railways—				
1943 Agreement	12,493,333 41		1,561,666 68	10,931,666 73
1944 Agreement	7,818,554 99		868,728 34	6,949,826 65
1946 Agreement	8,716,227 68		871,622 76	7,844,604 92
F Loan on Account of 1951 Deficit ..	6,000,000 00	9,500,000 00	15,500,000 00	
F Loan on Account of 1952 Deficit ...		11,500,000 00		11,500,000 00
	746,945,543 26	158,804,988 25	18,807,114 61	886,943,416 90
CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LIMITED				
G Advance for Working Capital	300,000 00		150,000 00	150,000 00
<i>Miscellaneous—</i>				
H Canadian Overseas Telecommunica- tion Corporation	551,761 00	1,300,000 00		1,851,761 00
	764,569,284 80	160,104,988 25	18,957,114 61	905,717,158 44
Other Loans and Investments				
<i>To Provincial and Municipal Governments—</i>				
I Dawson Creek—Sewage Disposal System	64,360 60		10,200 26	54,160 34
<i>Miscellaneous—</i>				
J Construction of Dock and Rail Facilities for Steep Rock Iron Mines, Limited	2,974,095 87			2,974,095 87
	3,038,456 47		10,200 26	3,028,256 21
	\$770,566,247 40	\$166,359,506 74	\$ 24,760,489 94	\$912,165,264 20

	<u>Cr. Balance</u> <u>Mar. 31, 1951</u>	<u>Debit</u>	<u>Credit</u>	<u>Cr. Balance</u> <u>Mar. 31, 1952</u>
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
K Outstanding Imprest Account Cheques—Transport	1,008 35	13 87	219 76	1,214 24
<hr/>				
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
L Canadian Broadcasting Corporation Funds	26,297 96	5,553,307 81	5,551,105 89	24,096 04
M Contractors' Securities—Cash (Department of Transport)	461,900 75	419,232 35	1,347,065 37	1,389,733 77
N Guarantee Deposits—Cash	35,399 93	11,265 46	6,864 00	30,998 47
O Intercolonial and Prince Edward Island Railways—Employees' Provident Fund	3,311 58	3,732,041 40	3,735,115 12	6,385 30
P Park Steamship Company—Surplus Funds	350,000 00	855,000 00	855,000 00	350,000 00
Q Province of Newfoundland Social Security Assessment Collections...	8,158 12	55	18,056 90	26,214 47
R Town of Lewisporte, Nfld.—Coal Tax	2 18	94 20	96 18	4 16
S Unclaimed Moneys due Canadian Seamen	4,162 55	2,005 59	1,778 63	3,935 59
T Unclaimed Wages—Government Agencies	4,796 42			4,796 42
U Webster Trophy—Special Fund	247 50	5 50	6 00	248 00
	894,276 99	10,572,952 86	11,515,088 09	1,836,412 22
<hr/>				
Insurance, Pension and Guaranty Accounts				
<i>Pension and Retirement Funds—</i>				
V Pilots' Pension Funds—				
Halifax	153,825 64	19,261 93	17,075 86	151,639 57
Sydney	159,964 17	43,034 93	50,532 85	167,462 09
Saint John	128,458 52	40,228 04	47,783 54	136,014 02
Montreal	400,567 28	224,175 47	262,413 76	438,805 57
British Columbia	278,873 61	167,199 83	216,399 35	328,073 13
	1,121,689 22	493,900 20	594,205 36	1,221,994 38
<hr/>				
Sundry Suspense Accounts				
<i>Miscellaneous—</i>				
W Canadian Government Merchant Marine Ltd.—War Operations Suspense	2,584,236 73	1,150,000 00		1,434,236 73
X Department of Transport—Suspense	70,819 94	162,470 07	104,104 29	12,454 16
Y Radio Message Tolls	18,488 12	76,080 17	79,302 67	21,710 62
Z Telegraph and Telephone Message Tolls	91,734 72	793,031 92	1,008,013 29	306,716 09
ZA Unclaimed Cheques Suspense—Transport	52,697 86	14 50	802 87	53,486 23
ZB Unclaimed Cheques Suspense—Transport—C.N.R. Issue	11,861 63	262 68	666 89	12,265 84
	2,829,839 00	2,181,859 34	1,192,890 01	1,840,869 67
	\$ 4,846,813 56	\$ 13,248,726 27	\$ 13,302,403 22	\$ 4,900,490 51

A The Department of Transport Stores Act, c. 28, 1937, provided for the establishment of the Department of Transport Stores Account as at April 1, 1937 to consolidate the control of, and accounting for, all materials, supplies and equipment commonly known as "Stores", acquired prior to that date by the various services comprising the Department of Transport. The Minister of Finance was authorized to make advances to the Minister of Transport, for the acquisition and replenishment of stores. By an Act to amend the Department of Transport Stores Act, c. 34, 1950, the amount of the advance was at no time to exceed \$4,000,000, including the value of stores on hand.

Stores used in the works and undertakings of the Department are debited at cost to the appropriations of the services concerned and an equivalent amount is concurrently credited to the Stores Account.

Included in the balance is an amount of \$99,946.75, representing stores of the Northwest Communications System on hand as at March 31, 1952.

B The Northwest Communications System is operated by the Canadian National Telegraph Company for the Department. Vote 568 of the Main Estimates, 1951-52, authorized the setting up of an annual revolving fund which was debited with the acquisition and replenishment of stores and credited as such stores were used. The value of stores on hand at March 31, 1952, was \$99,946.75, which was transferred to A.

The parliamentary authority for the Fund was:

Vote 568 To authorize and provide for a Revolving Fund for the purchase of materials and supplies to be held in Northwest Communications System Stores for use on both Capital and Maintenance Works.....	\$ 100,000 00
Expenditures.....	nil

C Under authority of section 8 of the Canadian National Railways Capital Revision Act, c. 22, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open Accounts, Canadian Government Railways—Stores Accounts, and the Saint John and Quebec Railway—Open and Stores Accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways, Working Capital". This amount is carried against the Canadian National Railways, without interest, as representing a fair approximation of the amount of Canadian National Railways Working Capital utilized for Canadian Government Railways purposes.

D These accounts reflect the status of, and current transactions in connection with, advances made to the Canadian National Railways for working capital purposes, purchase of outstanding securities, retirement of maturing obligations and purchase of capital stock under the authorities quoted. Interest was received and credited to Revenue—Return on Investments, Department of Finance.

The financial statements of the Canadian National Railways, the Canadian National Railways Securities Trust, Trans-Canada Airlines and Canadian National (West Indies) Steamships, Limited are given in Volume II of this Report.

E These accounts reflect the status of, and current transactions in connection with, advances made by the Government to the Canadian National Railways under terms of hire-purchase agreements. Interest was received and credited to Revenue—Return on Investments, Department of Finance.

F Advances were made to the Canadian National Railways under authority of section 9 of the Canadian National Railways Financing and Guarantee Act, c. 30, 1950, and P.C. 1036, March 1, 1951, and P.C. 4088, August 8, 1951, pending provision by Parliament of the amount necessary to cover the deficit for the calendar year 1951. When this was provided through Vote 640, Further Supplementary Estimates (2), 1951-52, the amount was credited hereto, together with a refund from the Canadian National Railways of the balance of the advance.

Advances in respect of the deficit for the calendar year 1952 were provided under authority of section 9 of the Canadian National Railways Financing and Guarantee Act, c. 45, 1951, and P.C. 1191, February 29, 1952.

G This account reflects the status of, and current transactions in connection with, and advance to the Canadian National (West Indies) Steamships Ltd., for working capital purposes under authority of Vote 649, Further Supplementary Estimates (2), 1950-51.

H The Corporation was incorporated under the Canadian Overseas Telecommunication Corporation Act, c. 10, 1949, to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radiotelegraph, radiotelephone and any other means of telecommunication for the conduct of public communications and to co-ordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

Advances amounting to \$1,851,761 were made by the Minister of Finance to the Corporation under authority of section 14 (a) of the act as follows:

1950-51

P.C. 1751, April 4, 1950, Capital Requirements	275,000 00
P.C. 4453, September 19, 1950 } Acquisition of Marconi Building, Montreal	276,761 00
P.C. 4522, September 19, 1950 }	

1951-52

P.C. 2129, May 3, 1951, Initial claim of Canadian Marconi Company, Montreal, for other assets expropriated	750,000 00
P.C. 2361, May 16, 1951, Acquisition of assets of Cable and Wireless Ltd.	550,000 00
	<u>\$1,851,761 00</u>

Interest on these advances at the rate of $3\frac{1}{2}$ per cent per annum, amounting to \$55,222.60, was received and credited to Revenue—Return on Investments, Department of Finance.

The accounts of the Corporation are audited by the Auditor General of Canada and the Balance Sheet as at December 31, 1951, as certified by him together with supporting schedule will be found in Volume II of this Report.

- I P.C. 7617, October 1, 1943, as amended by P.C. 4478, dated June 22, 1944, authorized the Department of Pensions and National Health to arrange through the Department of Transport for the construction on behalf of the Village of Dawson Creek, B.C., of a sewage disposal system at an estimated cost of \$110,000. The cost of this project was covered by a loan to the village, with interest at the rate of 2 per cent per annum to be repayable as to principal and interest in equal semi-annual amounts sufficient to pay off the loan and interest during a period of ten years from the date of the making of the loan. The closing balance represents the amount owing at the end of the fiscal year. Debenture Stock amounting to \$103,191, furnished as security, is held in the custody of the Minister of Finance but is not recorded in this account. Interest amounting to \$1,236.46 for the year ending December 31, 1951, was received and credited to Revenue—Return on investments, Department of Finance.
- J Authority was granted by P.C. 8423, September 18, 1942, for the Minister of Transport to enter into an appropriate agreement with the Canadian National Railway Company to assist in the development of the iron ore deposit owned by the Steep Rock Iron Mines, Limited, near Atikokan, Ont., as a protection against the possible shortage of ore to meet war requirements. The Minister of Transport was further authorized to reimburse the Canadian National Railway Company for the cost of construction of the spur line and dock facilities, subject to the Government receiving from the railway 6 cents per gross ton on all ore handled over the dock, such receipts to be applied towards amortization of the cost (without interest) of the facilities. No payments were received from the Company pending a renegotiation of the agreement.
- K At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.
- L This account is credited with fees collected by the Department of Transport in respect of private receiving licences and private station broadcasting licences; it is debited with all moneys released to the Corporation from time to time by the Minister of Finance. The balance on hand reflects the amount available to the Corporation at the close of the fiscal year.
- The Balance Sheet and operating statement of the Corporation will be found in Volume II of this Report.
- M Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1951-52, bonds so held in respect of the Department of Transport amounted to \$1,066,000.
- N In this account are recorded amounts deposited with the Department as guarantees for wharfage charges, radio tolls, damages to government properties, etc. Cash deposits are credited to this account, but bonds furnished as guarantees are held in the custody of the Minister of Finance. At the close of 1951-52 there were bonds amounting to \$94,250 held in respect of the Department of Transport. Interest is not allowed on these deposits.
- O Under authority of c. 22, Statutes of 1907 and amendments, the Fund was established for the purpose of providing retiring allowances for railway employees who are retired on account of old age, physical or mental infirmity, and other causes. Credits consist of (a) employees' contributions ($1\frac{1}{2}$ per cent of their monthly salary or wage); (b) an annual contribution not exceeding \$100,000 by the Canadian National Railways, together with a special contribution, as authorized by the Canadian National Railways Financing and

Guarantee Act, c. 12, 1941, to offset the deficit as at December 31, 1951, and (c) Federal Government contributions (see Vote 503) charged to the appropriations provided by Parliament, all such moneys being deposited to the credit of this account. Debits represent payment of retiring allowances and administration expenses.

P Under authority of section 6 of the Government Companies Operation Act, c. 24, 1946, funds in excess of current requirements of the Park Steamship Company, Limited, are deposited to this account and held in trust to meet any unusual and unforeseen expenses which may be incurred by the Company. At the close of the fiscal year, a portion of the surplus is retained for possible future requirements and the balance is transferred to Revenue.

The Balance Sheet of the Company as at March 31, 1952, will be found in Volume II of this Report.

Q To this account were credited the collections made by the Federal Government at Gander Airport on behalf of the Provincial Government under the Newfoundland Social Security Assessment Act, 1949. The payment of the collections to the Newfoundland Government is being held in abeyance pending a ruling of the Department of Justice on the matter.

R This account was credited with moneys collected by Gander Airport on behalf of the Municipality of Lewisporte, Nfld., representing wharfage charges of 50 cents per ton on coal sold by the Airport to private individuals. No charge was made to the Federal Government.

S Unpaid wages of members of ships' crews who have been lost at sea, as well as amounts due for loss of personal effects, were credited to this account pending direction as to payees. The balance includes an amount of \$100 in bonds which are in the custody of the Minister of Finance.

T Unclaimed wages in respect of cost plus contracts are withheld from the final payment to the contractors and credited to this account pending claims therefor.

U The closing balance in this account represents the value of two \$100 bonds, together with interest thereon, held in the custody of the Minister of Finance in respect of the Department of Transport as an endowment fund to provide annually a medal to the winner of the John Webster Trophy, presented, in perpetuity, for the encouragement of amateur aviation in Canada. The account is credited with interest accruing on the bonds and debited with the annual expenditure incurred for the striking of the medal.

V Under authority of the Canada Shipping Act, Part VI, each Pilotage Authority shall, within its district, have power, by by-law confirmed by the Governor in Council, to make from time to time, certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establishment of a fund for the relief of superannuated licensed pilots, or of their wives, widows or children, provided that the rate of contributions to such fund shall not be less than 5 per cent of the pilot's earnings. The rates of contribution at the present time are: Halifax, 7 per cent; Sydney, 7 per cent; Saint John, 7 per cent and 12 per cent from March 1, 1952; Montreal, 7 per cent; British Columbia, 10 per cent. These accounts show the status, and transactions during the fiscal year, of the various funds. Below is a comparative statement showing the amounts invested in bonds and held in cash at dates shown:—

	Cr. Balance—Mar. 31, 1952			Cr. Balance—Mar. 31, 1951		
	Bonds	Cash	Total	Bonds	Cash	Total
Halifax	145,500 00	6,139 57	151,639 57	145,500 00	8,325 64	153,825 64
Sydney	150,700 00	16,762 09	167,462 09	110,700 00	49,264 17	159,964 17
Saint John	114,000 00	22,014 02	136,014 02	80,000 00	48,458 52	128,458 52
Montreal	379,000 00	59,805 57	438,805 57	182,000 00	218,567 28	400,567 28
British Columbia	240,000 00	88,073 13	328,073 13	92,000 00	186,873 61	278,873 61
	<u>\$1,029,200 00</u>	<u>\$ 192,794 38</u>	<u>\$1,221,994 38</u>	<u>\$ 610,200 00</u>	<u>\$ 511,489 22</u>	<u>\$1,121,689 22</u>

W Under authority of P.C. 1594 of April 22, 1940, pursuant to the provisions of the War Measures Act, c. 206, R.S., the services of the Canadian Government Merchant Marine Ltd., which had ceased active operations in 1936, but, pending legislation, had retained its charter, were requisitioned for the purpose of operating, on behalf of the Government of Canada, ships seized as prize, and either requisitioned for use by the Canadian Government or condemned by the Court as prize.

P.C. 4609, September 5, 1951, authorized a settlement of \$1,150,000 in the matter of compensation for the French vessels requisitioned by Canada during World War 2 and that the amount was to be used as an offset against moneys owing to Canada by France under the French Military Relief Account.

The balance represents the amount available to settle outstanding claims.

X Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Y To this account were credited all moneys collected by the Department of Transport, East Coast Radio Service, and Edmonton-Whitehorse Circuit for radio messages. The collections were subsequently apportioned as between this Department and the public utilities concerned, disbursements to the latter being made from the account. From time to time during the fiscal year, moneys earned by the Department were transferred to revenue. The balance will be apportioned when the relevant information is received.

- Z To this account were credited all moneys collected by the Government Telegraph and Telephone Service for telegraph and telephone message tolls. The collections were subsequently apportioned as between this Department and various commercial communication systems concerned, disbursements to the latter being made from the account. From time to time moneys earned by the Department of Transport were transferred to revenue. The balance will be apportioned when the relevant information is received.
- ZA All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account, pending claims therefor.
- ZB All cheques issued by the Canadian National Railways on behalf of the Hudson Bay Railway and the North West Communication System which remain undelivered twelve months subsequent to date of issue are credited to this account, pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	320,484 94	485,860 25
Previous Years—Collectible	88,729 10	73,355 24
—Uncollectible	13,707 69	207,178 63
	<u>\$ 422,921 73</u>	<u>\$ 766,394 12</u>

Items totalling \$185,696.23 were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951 and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

Items in excess of \$1,000 in Previous Years—Uncollectible: Ben Elsie, \$1,410; Peace River Northern Airlines Limited, \$2,404.80.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION AND GENERAL

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lessard, J. C., Deputy Minister	\$15,000 00	\$ 810 35	Lindsay, G. A.	10,000 00	1,848 41
Adam, J. P.	5,280 00	2,242 97	MacKenzie, W. L. ...	7,200 00	651 36
Armstrong, H. E.	5,920 00		Matthews, W. J.	8,500 00	
Baxter, J. R.	6,860 00		Maxwell, J. F.	5,280 00	
Bridgewater, A. W. ..	5,980 00		McLellan, E. H.	6,320 00	
Carty, E. G.	5,880 00		Moore, T. R.	6,480 00	808 45
Collins, F. T.	7,160 00		Murphy, J. R. L.	5,280 00	2,026 87
Fortier, J.	7,500 00		Murphy, W. J.	5,280 00	644 47
Head, C. C.	7,200 00		Noyes, G. H.	5,140 00	2,703 80
Kenny, M. E.	5,268 00		O'Grady, F. J.	5,140 00	
Killeen, W. J. J.	5,140 00		Pelletier, J. A. J.	5,590 00	
Lamoureux, L.	6,480 00	1,212 35	Rathbone, K. C.	5,140 00	3,404 37
Leavitt, W. R.	6,560 00	503 79	Saint Laurent, J. A. G.	5,100 00	
Ledoux, A.	7,980 00	1,626 74	Thornton, W. A.	6,120 00	
(including terminable allowance, \$1,200)			Walker, T. E.	7,500 00	

Other salaried employees who received travelling expenses of \$500 or over

	<u>Travelling expenses</u>		<u>Travelling expenses</u>		<u>Travelling expenses</u>
Bolduc, P.	\$ 510 97	Ippiersiel, J. P.	976 14	Pinkerton, H.	3,156 93
Briggs, A. C.	889 08	Landry, P.	889 14	Racine, A.	809 76
Brock, C. E.	1,014 40	Lapointe, P.	539 08	Richer, J. A.	1,950 42
Clements, D. A.	1,180 55	Latham, J.	673 94	Ripley, D. M.	743 72
Copeland, C. D.	1,923 22	Laverdure, A.	616 80	Roy, J. G.	809 35
Donnelly, G. B.	{ 1,134 22	Ledoux, G. W.	3,036 72	Russett, L. H.	1,671 38
	{ 767 87*	Leduc, J. R.	516 60	Speer, A. A.	3,605 27
Eaton, D. T.	501 60	Lemay, A.	4,648 44	Taylor, P. A.	3,153 55
Ethier, R.	772 41	Lypowy, P. T.	1,238 14	Van Allen, W. H. ...	919 17
Foster, G. R.	2,299 10	MacLeod, D. H. ...	2,536 68	Veilleux, J. L.	805 85
Gendron, T.	1,011 39	Manion, J. G.	631 61		
Hoyt, R. D.	1,435 02	McLeod, N. W.	2,134 13		
Hunter, R. J.	531 66	Monette, L.	1,326 25		

*Removal expenses.

CANAL SERVICES

Salaried employees receiving \$5,000 or over

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
Barcelo, J.	\$ 7,200 00		McCourt, L.	5,920 00	
Betournay, J. N.	6,900 00	\$ 646 22	Mickleborough, K. F.	7,500 00	
Burnside, R. J.	5,460 00		Morin, J.	5,580 00	
Campbell, H. M.	6,600 00	878 17	Moyer, J. C.	6,280 00	
Comtois, P. E.	5,520 00		Parker, A. H.	6,540 00	659 46
(including terminable allowance, \$640)			Phillips, G. N.	5,580 00	
Dorais, R.	5,580 00		Ramsay, J. H.	7,500 00	
Geale, C. N.	5,580 00	802 07	Ryan, T. J. L.	6,280 00	
Hairsine, S.	7,500 00	1,104 91	Saint Laurent, J. B. O.	5,640 00	
Hurst, C. K.	5,260 00		Shurly, E. C.	6,900 00	1,263 45
L'Heureux, R.	5,320 00		Warner, F. R.	5,320 00	
Little, E. C.	6,900 00		West, C. W.	9,000 00	1,274 12
			Whittier, A. R.	5,520 00	1,111 31

Other salaried employees who received travelling expenses of \$500 or over

	<u>Travelling expenses</u>		<u>Travelling expenses</u>		<u>Travelling expenses</u>
Austin, E. W.	\$ 693 54	Luce, A. M.	873 94	Tyler, R. R.	1,121 47
Delfosse, D.	567 82	Mains, G. J.	500 44	Wiggins, J.	540 90

MARINE SERVICES

Salaried employees receiving \$5,000 or over

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
Anderson, H. V.	\$ 8,500 00	\$ 1,640 13	Choquet, G. L.	5,260 00	
Barbour, J. C.	5,180 00		Claxton, C.	5,240 00	746 12
Bayer, H. P.	5,260 00		Cumyn, A.	5,920 00	1,247 69
Beauchemin, J. H.	5,900 00	1,096 30	Dixon, K.	5,260 00	910 81
Beaudoin, J. C.	5,500 00		Elliott, W. F.	5,640 00	
Beckett, S.	5,380 00	1,473 50	Farmer, P. H.	5,380 00	1,405 86
Beketov, N. A.	5,000 00	803 83	Forbes, J. E.	5,260 00	539 73
Blyth, R. C.	7,800 00	1,399 65	Forbes, P. W.	5,060 00	
Boomer, R. G.	5,240 00		Gagnon, P. G.	5,810 00	1,595 44
Boudreau, M. G.	5,580 00		Gaudreau, G. E.	5,496 00	
Brydon, J.	5,580 00	1,211 77	(including terminable allowance, \$236)		
Burt, A.	5,208 00		Johnson, G. L. C.	5,880 00	
Cardin, E. B.	5,540 00	1,826 05	Jones, D. R.	5,180 00	989 60
Casey, L. H.	5,060 00	1,410 79			

PUBLIC ACCOUNTS, 1951-52: PART II

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Jones, F. S.	7,800 00		Murphy, L. M.	5,580 00	
Kay, J. H.	5,060 00	1,256 79	Patterson, D.	5,920 00	1,493 97
Kerr, J. W.	7,500 00	953 21	Ramage, T. R.	5,060 00	1,767 20
Kuhring, P. L.	6,580 00		Rankine, H. G.	5,120 00	
Laing, A. K.	6,560 00	941 04	Renwick, H. M.	5,020 00	1,120 52
Lamb, J. M. M.	5,900 00		Robson, S. A.	5,580 00	
Land, H. L.	5,920 00	529 55	Salt, H. S.	5,400 00	2,246 05
MacClements, A.	6,480 00	1,881 26	(including terminable allowance, \$340)		
(including terminable allowance, \$200)			Slocombe, F. S.	6,120 00	1,068 58
MacNutt, E. K.	5,440 00		Stephens, A. A.	5,060 00	668 17
Manning, W. J.	6,500 00	774 00†	Storrie, T.	5,240 00	
McClelland, W. H. ...	5,060 00	2,654 70	Sullivan, R.	5,060 00	987 47
McEwan, D.	5,580 00		Theakston, J. C.	5,240 00	
McKean, F. K.	5,000 00	1,439 15	Waldie, A. C.	5,060 00	598 16
McVey, C. C.	5,500 00		Waterhouse, C. L.	5,240 00	1,013 61
Moffat, J. J.	5,920 00	2,323 14	Watson, A.	7,680 00	641 56
Morrison, T. E.	5,620 00	1,381 32	(including terminable allowance, \$480)		
Morrison, W. N.	5,180 00	628 43	Williams, C. G.	5,260 00	
Moyle, M. J.	5,060 00	785 27	Wilson, N.	7,320 00	
Munro, M. F. T.	5,920 00	540 93	Young, A. A.	6,580 00	
Murdock, T. F.	5,900 00				

† Including \$215.16 paid from Department of National Defence, Vote 245.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Angus, K. C.\$	619 60	Harrison, W. E.	624 41	Parsons, G. W.	898 95
Aussant, E.	569 85	Hunt, G. A.	776 51	Patty, J. G.	737 35
Arthurs, J. N.	2,005 60	Jack, W.	756 74	Poland, H. E.	1,783 33
Barrett, J.	839 23	Johnson, L. A.	942 10	Pouliot, L.	509 71
Beauchemin, M.	790 00	Jones, E.	1,684 47	Randell, R. J.	1,178 94
Bilodeau, E.	883 80	Kendrick, H. B.	1,247 28	Ratcliffe, K. M.	781 35
Birtwhistle, J. H.	1,973 19	Kerr, A. S.	1,496 34	Redick, J. A.	1,561 83
Bousquet, P.	1,266 42	Lachance, N.	585 45	Robertson, W. L. ...	1,494 80
Bowering, H.	1,055 60	Lashley, R. E.	1,200 23	Saunders, J. S.	1,311 80
Buchanan, H. O.	1,795 76	Leclaire, L.	2,054 94	Shiels, R. D.	1,792 83
Burgess, J.	1,188 40	Leroux, J. P.	{ 556 87	Shiers, E. G.	808 32
Burton, V.	700 36		{ 541 55*	Shortt, A. C.	2,422 96
Butler, D. B.	524 41*	LeValliant, A. H. ...	667 23	Sigsworth, N.	1,700 73
Carswell, A. B.	702 80	MacAulay, G. B. ...	804 73	Slaght, L. E.	999 58
Conway, A.	541 05	MacLeod, M. A.	665 52	Smith, E. C.	1,321 10
Dionne, R. S.	541 60	McConkey, R. C. ...	791 06	Smith, H.	540 26
Elliott, H. L.	557 38	McConnell, G.	1,580 37	Spouse, R.	563 05
Farquharson, A. E. ...	890 29	Moorcroft, J.	1,124 15	Squire, A. J.	846 44
Findlay, D. L.	687 61	Neilson, M.	1,665 26	Stevenson, W.	2,073 00
Fortin, J. R.	673 95	Ormiston, C. C.	528 05*	Stone, R. E.	984 98
Gidney, E. M.	1,591 36	Osborne, F. G.	1,041 93	Thomas, G.	780 84
Guthrie, G.	656 55	Papineau, R. O.	1,082 18	Thompson, R. G.	1,644 30
Hall, C.	804 81	Parent, G.	511 50	Valois, E.	905 97
Harris, L. A.	1,339 32	Parker, J. P.	975 25	Weaver, D. R.	1,491 25

* Removal expenses.

AIR SERVICES

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Acton, C. J.\$	5,000 00	\$ 4,038 96	Anderson, R.	5,200 00	
Allen, W. W.	5,200 00		Archibald, D. C.	5,920 00	
Allison, A. E.	5,200 00		Arial, J. H. T.	5,000 00	
Anderson, E. A.	5,200 00†		Barks, E. A.	5,640 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bayley, A. K.	5,020 00		Godson, W. L.	5,320 00	
Baynton, H. W.	5,200 00		Goodbrand, C. G.	5,580 00†	773 70
Belhouse, H. C.	5,200 00		Goodwin, R. W.	5,320 00	1,066 71
Benum, F. W.	5,640 00		Gordon, S. V. A.	5,200 00	
Bindon, H. H.	6,220 00		Gourdeau, H.	5,020 00	
Biron, B. A.	5,100 00		Graham, R. C.	5,640 00	
Blondeau, J. L.	5,580 00		Guest, R. C.	5,580 00	
Bogart, C. C.	5,580 00		Gutierrez, W. L.	5,200 00	
Bone, F. W.	5,580 00		Gutzman, W. L.	5,200 00	
Boughner, C. C.	5,460 00		Hamilton, W. R.	5,200 00	
Boville, B. W.	5,200 00		Harris, G. F.	5,560 00	
Boyd, D. W.	5,200 00†	2,096 58	Harry, K. F.	5,200 00	
Bradley, R. A.	6,580 00†		Hayman, E. D.	5,240 00	
Brant, C. M.	5,920 00	3,120 02	Henderson, J.	5,200 00	
Britney, O. L.	5,580 00	1,583 23	Henry, T. J. G.	5,200 00	
Brown, G. B.	5,200 00		Hickson, E.	5,580 00	1,385 01*
Browne, G. C. W.	7,560 00	789 43	Hillgartner, L. A.	5,200 00	
Brun, P. R.	5,200 00†		Hoddinott, W. A.	5,200 00†	
Buckler, S. J.	5,200 00		Holland, J. D.	5,200 00	
Bulger, G. C.	5,260 00		Hoover, A. A.	5,200 00	
Burbidge, F. E.	5,200 00	830 00*	Hornsby, J. T.	5,580 00	502 68
Burgess, J. A.	5,200 00		Hornstein, R. A.	5,580 00	
Butler, W. R.	5,580 00		How, T. G.	6,560 00	586 93
Cameron, H.	5,200 00		Hunter, J. D.	5,580 00	
Cameron, H. D.	6,260 00	1,103 80*	Hutcheon, H. M.	5,200 00	
Capelle, H. G.	5,200 00		Ingall, A. F.	5,200 00	
Capreol, E. L.	5,560 00		Irish, V. W.	5,140 00	
Carty, D. G.	5,140 00		Irvine, W. H.	5,580 00	1,081 03
Caton, W. A.	5,900 00	724 95	Jackson, A. W.	5,200 00	
Charleson, J. C.	5,580 00	1,094 75	Jefferson, N. V.	5,200 00	
(including terminable allowance, \$180)			Johns, P.	5,200 00†	
Chillcott, G. T.	5,580 00	1,577 99	Johnson, O.	5,380 00	
Chisholm, A. F.	5,200 00		Johnston, E. A.	5,200 00	
Clodman, J.	5,200 00		Jupp, E. H.	5,260 00	
Coffey, L. E.	5,260 00		Keith, L. S.	5,240 00	1,377 10
Connelly, W. E.	5,580 00		Kelly, O. G.	5,320 00	
Connolly, H. J.	7,680 00	847 22	Kendall, G. R.	5,200 00	725 81*
Cowley, A. T. N.	10,000 00		Kennedy, D. B.	5,640 00	
Crocker, A. J.	5,240 00		Knox, J. L.	5,200 00	
Crocker, A. M.	5,320 00		Korven, K. M.	5,860 00	
Currie, D. B.	5,200 00		Labelle, J. J.	5,200 00	
Curzon, J. H.	5,580 00	1,280 61	Lawson, W. S.	5,580 00	1,278 48
Davis, F. L.	5,580 00		Lawton, A. T.	5,000 00	
Day, D. C.	5,200 00		Leaver, J. M. G.	5,640 00	
Denison, P. J.	5,200 00†		Legg, G. H.	5,200 00	
DeNiverville, J. L. E.	6,860 00	506 85	Lenahan, J. A.	5,200 00†	757 56
Dewar, S. W.	5,200 00†		Longley, R. W.	5,200 00	669 30*
Dexter, E. H. V.	5,200 00		Lowe, A. B.	5,200 00	
Dexter, R. V.	5,200 00		MacKay, J. R.	5,580 00	
Dodds, R.	7,320 00		MacNeill, J. A. D.	5,200 00†	
Dodds, R. R.	5,200 00		MacVicar, A. G.	5,200 00	
Douglas, R. H.	5,580 00	751 23	Mahaffy, F. J.	5,580 00	
Edwards, H. W.	5,200 00		Main, J. R. K.	7,200 00	708 34
Einarsson, E.	5,200 00		Markham, W. E.	5,200 00	
Ellis, S. J.	5,240 00		Mason, A. H.	5,200 00	
Elsley, E. M.	5,200 00†		Mathieson, J. R.	5,212 00†	
Fenn, W. E.	5,580 00		McCaulay, A. R.	5,640 00	621 55
Fleming, M. M.	5,320 00	1,126 71	McClennan, D. E.	5,200 00	
Fleming, M. R.	5,200 00		McDonald, A.	6,180 00	
Foley, S.	6,860 00	703 81	McDowell, G. E.	5,580 00	
Folkinson, J. C.	5,260 00		McDowell, W. O.	5,260 00	
Ganong, W. F.	5,200 00		McGeary, D. S.	5,200 00	
Garrett, E. J.	5,240 00	956 30	McGrath, T. M.	5,260 00	809 63*
Glen, D. P.	5,140 00		McIntyre, D. A.	5,580 00	973 16
			McIntyre, D. P.	5,840 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McKay, G. A.	5,200 00†		Saunders, K. F.	5,580 00	
McLeod, K. T.	5,640 00		Schubert, D. C.	5,560 00	919 56
McMullen, D. N.	5,200 00	856 27	Skelton, C. H.	5,260 00	691 83
McTaggart-Cowan, P. D.	7,200 00	1,805 80	Slater, D. F. A.	5,200 00	
Merriman, H. O.	6,580 00		Smith, D. H.	5,640 00	
Miller, J. R.	5,200 00		Smith, G. W.	6,480 00	1,734 99
Millidge, L.	5,580 00	845 54	(including terminable allowance, \$200)		
Munn, R. E.	5,200 00		Smith, J. L.	6,580 00	
Murphy, D. D.	5,580 00		Smith, W. B.	5,920 00	
Mushkat, C. M.	5,200 00		Sobiski, L. J.	5,120 00	
Muttitt, G. H.	5,200 00		Stevens, C. E.	5,200 00†	
Nesbitt, L. M.	5,640 00		Storr, D.	5,200 00	
Nixon, F. G.	6,600 00		Strachan, D.	5,200 00	
Noble, J. R. H.	5,540 00		Sutherland, C. H.	5,200 00†	
Osmond, H. L.	5,200 00		Tait, G. W. C.	5,850 00	1,242 87*
Page, D. E.	5,200 00†		(including terminable allowance, \$270)		
Parsons, G.	5,260 00	745 40	Thompson, C. E.	5,200 00	
Pattison, H. A. L.	7,160 00	1,019 05*	Thompson, F. D.	5,200 00	
(including representa- tion allowance, \$1,720, P.C. 116/2633 May 25, 1951)			Thompson, G. A.	6,860 00	
Penner, C. M.	5,260 00		Thompson, H. A.	5,200 00	
Pincock, G. L.	5,580 00		Thomson, A.	7,800 00	2,023 07
Porter, E. F.	5,580 00		Titus, R. L.	5,200 00	
Potter, J. G.	5,200 00		Travers, C. T.	7,160 00	591 19
Powe, N. N.	5,200 00†		Tucker, H. V.	5,260 00	1,790 91
Power, B. A.	5,200 00		Turnbull, W. E.	5,640 00	
Quealy, O. H.	5,580 00		Turner, J. A.	5,200 00	
Rae, R. W.	5,580 00		Walkden, R. W.	5,200 00	
Rees, D. B.	5,900 00	2,066 76	Walker, E. R.	5,200 00	
Rees, H. S.	7,200 00	2,053 82	Walker, P. S.	5,020 00	
Richards, T. L.	5,200 00		Wall, J. G.	5,580 00	
Risteen, H. C.	5,920 00		Wallingford, G. E.	5,260 00	
Robertson, D. M.	5,640 00	548 75	Walsh, H. E.	6,900 00	
Robertson, D. S.	5,240 00	1,466 93	Washburn, G. H.	5,200 00†	
Robertson, G. W.	5,200 00		Wiacek, T. L.	5,200 00	
Robertson, J. R.	7,160 00		Williamson, H. J.	6,560 00	519 41
Ross, D. S.	5,200 00		Wilson, H. M.	5,020 00	996 32
Rutherford, R. J.	5,080 00		Wilson, H. P.	5,200 00	
Sabraw, J. H.	5,200 00		Wilson, J. P.	5,580 00	
St. John, C. E.	5,260 00	607 26	Winsor, E.	6,480 00†	508 97
Saunders, D. W.	5,580 00		Wright, D. J.	5,200 00†	
			Wright, J. B.	5,200 00	

*Removal expenses.

†Certain allowances applicable to the position rather than the individual were also paid to these employees under the general regulations. The minimum and maximum annual rates of the main types of such allowances were as follows: Northern, single, \$900, married, \$1,500; isolation, \$48-\$600; officer in charge, \$60-\$1,200; living, \$360-\$780.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Ahern, G.	\$ 540 24	Ashe, M.	1,791 39	Beland, R.	828 62
Aindow, J. C.	896 84	Atkinson, H. E.	2,589 97	Berg, S. F.	1,164 08
Allen, W. G. D.	584 70	Babineau, H.	859 20	Bernier, J.	736 38
Anderson, K.	518 21	Bandola, G. E.	1,144 35	Bertalino, J.	1,864 73
Ankenman, E. W. ..	970 95	Barclay, E. L.	522 04	Berube, J. G.	1,049 40
Appleton, C. A.	576 45	Barron, J. H.	553 24	Bienvenue, G.	517 60
Archer, J. E.	909 55	Barrowman, I. G. ..	532 49	Bird, G. D.	657 54
Armour, E. F.	628 42	Bateson, D. W.	942 49	Bishop, V.	630 59
Armstrong, J. R. ...	1,425 17	Batts, J.	805 73	Black, W. A.	2,453 54
Armstrong, T.	1,622 16	Beaupre, J. R.	587 42*	Boby, R. C.	1,357 80

Travelling expenses		Travelling expenses		Travelling expenses	
Bolduc, R. L.	1,336 26	Dunn, J. L.	777 71	Hayes, J.	768 54
Bolton, L. J.	561 94	Edwards, J. F.	1,274 89	Heans, G. O.	564 69
Boudreau, A. M.	1,814 85	Embury, F.	1,601 43	Heath, R. A.	1,222 74
Bowell, D. M.	646 80	Ervin, R. F.	786 70	Hesch, A. E.	801 61
Bowering, C.	917 67	Ervin, R. G.	775 05	Hetherington, M. L.	1,888 78
Brethour, C. A.	768 43	Ewert, D.	711 24	Hewitt, R. O.	585 30
Brister, V. J. R.	1,695 96	Ewing, S. D.	995 05	Hicks, L. W.	523 62
Brody, L. J.	723 70	Falding, W. H.	576 83	Higman, S. L.	767 82*
Brooks, D. A.	543 14	Farquhar, A. S.	2,956 18	Hiles, D. W.	525 00
Brown, T. L.	1,182 55	Farrell, R.	627 08	Hodgkinson, D. B. ...	1,273 35
Burbridge, B. F.	1,000 80	Feher, G. O.	726 90	Holbrook, R. K.	832 84*
Burgess, J. H.	899 47	Fisher, H. E.	1,573 88	Holdsworth, W.	1,368 00
Burrows, J.	660 17	Fitton, L. G.	{ 1,045 88	Holley, W. S.	1,107 84*
Butler, L. M.	1,319 46*		{ 821 23*	Howard, L.	693 45
Byrne, P. J.	588 26	Flanders, L. A.	615 66*	Howe, K. J.	756 64*
Carmichael, J. F. ...	660 89	Fleming, W. H.	542 56	Hughes, F. R.	518 95
Carter, F. L.	557 96*	Flick, A. C.	968 66	Humphrey, E. B. ...	513 60
Casey, J. D.	1,608 70*	Foran, R.	769 25	Hunter, L. B. R.	2,115 15
Casey, P. K.	959 88	Ford, J. L.	550 10	Hurst, J.	896 10
Chadbolt, G.	512 31*	Forman, W. E.	701 02	Jackson, D. T.	1,490 71
Childs, A. J.	1,144 16	Foster, C. C.	697 50	Jahn, T. H.	603 75*
Chilton, A. E.	539 15	Foster, F. K.	642 20	James, F.	2,038 46
Christensen, H. W. ...	830 38*	Foster, R. L.	629 10	Jamieson, J. C.	651 24
Chrome, J. T.	612 61	Foster, W.	698 12	Jenkins, J. K. R. ...	600 00*
Chun, C. L.	622 73	Foucault, J. E.	619 50*	Joberty, R. A.	805 72*
Clare, S. K.	1,267 69	Fozard, G. A.	877 06	Johnson, A. A.	1,284 92*
Clark, E. L.	575 49	Fraser, J. R.	1,420 06	Johnson, W. M.	{ 583 61
Clark, J.	1,235 24	Freek, C. E.	592 99		{ 738 41*
Clark, R. M.	544 35	Furness, J. E. C. ...	505 46	Johnston, H. W.	757 21
Clydsdale, I.	839 04*	Gagnon, J. R.	854 95	Joubert, P. R.	520 00
Comeau, R. L. P. ...	642 08*	Garland, H. A.	1,214 48	Kelly, O. G.	997 55
Connolly, J. F.	652 45	Garvey, J. O.	579 14*	Kelly, P.	631 70
Corish, J. F.	1,382 35	Gauthier, J. R.	767 92	Kennedy, N. G.	751 60
Couch, H. G.	1,181 16	Gervais, J. A.	538 30	Kenny, C. D.	1,134 02*
Craton, J. D. C.	1,181 80	Ginn, E.	658 87	Key, H. D.	867 70
Crossley, R. J.	617 67	Gleason, J. M.	1,080 94*	Kimball, G. L.	776 70
Cunningham, W. J. ...	1,206 75	Godsalve, R. W.	622 15	King, H. C.	1,306 73
Currie, J. J.	803 38	Goldman, C.	677 55	Kirk, H. E.	737 17*
Curry, D.	1,266 33	Gongos, A. A.	1,863 53	Kitchen, S. J.	1,171 80
Cuthbert, S. R.	1,977 44	Gooding, R. G.	783 95	Kokoski, O.	638 80*
Daley, C. J.	741 82*	Goodridge, N. C. ...	1,224 30	Konzuk, J.	944 68
Dalton, I. M.	774 68	Gordon, R. M.	531 00	Koper, L.	590 43
Darley-Bentley, F. L.	845 95	Graham, D. D.	1,161 00	Krogen, H.	623 94
Davenport, H. E. ...	823 55	Grandy, O. C.	538 39*	Krysowaty, M.	786 98
Davidson, J. R. C. ...	558 55	Gray, A. L.	636 40*	Labelle, P. E.	1,077 00
Davies, J. J.	862 03	Gray, S. V.	2,153 80	Lace, G. S.	704 17
Davis, L.	720 25	Grescoe, G. H.	708 25	Lake, C. R.	1,372 03
Dawson, A. J.	2,236 72	Griffin, T. G.	686 04	Lake, P. E.	814 60
Dawson, D. R.	1,274 89	Grist, S. H.	808 06	Lalonde, E. D.	868 41
Deildal, J. V.	1,428 10	Groombridge, A. E. ...	1,550 27	Langille, J. E.	628 65
Demers, H.	553 30	Gushalak, P.	605 91	Lauder, J. R.	666 06
Demeza, N. A.	549 48*	Guyot, A.	574 12	Laurin, D.	695 63
DeNiverville, R. ...	1,357 50	Guyot, B. J.	764 55*	Lavallée, P. J.	626 20
Dennis, T.	543 93	Hadley, N.	1,780 70	Laveck, H. J.	551 33
Desloges, L.	1,186 92	Haigh, W. A.	1,215 38	Lavery, W. R.	2,118 93
Desrochers, G. L. ...	1,036 08	Hainstock, I. L.	1,017 14	Lebeuf, C. A.	1,663 17
Dewar, D. J.	1,386 71	Hall, D.	944 45	LeBlanc, P.	1,362 05
Deziel, J. N. H.	1,112 81	Hammill, P.	718 85	Lee, C. B.	632 00
Dibblee, F. A.	1,498 31	Hardman, J.	1,638 70	Lenaghan, C. M.	642 75
Dingwall, A. W.	939 21	Hardman, M.	919 60*	Leslie, M. E.	654 58
Dionne, T.	591 75	Harland, G. R.	638 11	Levy, E. G.	637 85*
Dods, J. L.	820 27*	Harris, K. C.	1,139 00	Linton, W. R.	1,163 56
Dohaney, W.	1,550 56	Harvey, F. V.	736 38*	Lobb, R. H.	741 59
Dowling, W. M.	727 80	Hawkins, F. G.	635 50	Logan, D. A.	1,915 50
Duffy, F. H.	1,357 98	Hawkins, L. K.	1,622 90	Loos, E.	508 17

	Travelling expenses		Travelling expenses		Travelling expenses
Louch, M. E.	928 90	O'Reilly, J. B.	649 16	Simpson, H. H.	801 40
Luesley, H. A.	708 04*	Orr, T. E.	687 27	Slevin, M. L.	1,161 21
MacAulay, J.	649 50	Orser, G. C.	764 97	Slinn, T. G.	527 83
MacDonald, H. B. ..	517 90	Ostrom, J. A.	1,750 79	Smith, A.	2,412 82
MacDougall, D. C. ..	2,740 85	Othot, C. A.	1,469 11	Smith, A. J.	1,103 55
MacFarlane, C. T. ..	682 76	Page, H. W.	817 54*	Smith, A. K.	562 85
MacHattie, L. B. ..	2,115 68*	Patterson, H. T.	684 72	Smith, J. A.	505 75
MacKay, J. M.	564 75	Patterson, H. W. ...	2,742 35	Smith, L. B.	540 57
MacLean, H. A.	779 39	Paul, R. J.	673 40	Smith, N. J.	524 82
MacLeod, M. G.	653 55*	Paulson, C. R.	518 00	Smith, P.	749 65
Madden, H. R.	1,315 35	Pederson, H. A.	1,884 05	Smith, R. H.	707 20
Maltz, A. A.	611 10	Penrose, D. M.	951 89	Smith, S. M.	1,217 55
Marlowe, F. J.	546 84	Petersen, O. J.	668 33	Spanton, R. B.	670 55
Martin, G.	1,428 15	Pettit, K. G.	748 47	Sparling, A. B.	569 90
Martin, R. G.	1,399 25	Phillips, R. I.	734 20	Stallard, A. E.	558 65
Mathewson, B. A. ...	1,353 40	Philpott, G. W.	1,025 99	Steffler, W. W.	589 83
Mattern, L. R.	1,379 51	Pinder, A. R.	699 98	Steggles, E.	754 45
McAbee, G. E.	508 00	Podd, L. J.	1,319 85	Stevenson, H. A.	3,154 58
McAree, D. C.	1,383 09	Power, J. F.	1,062 64	Stewart, C.	520 25*
McCartney, D. G. ...	794 58	Power, M.	571 25	Stewart, W. W.	1,070 52
McCauly, H. C.	1,742 85	Prescott, T. H.	664 16	Stratton, W. D. G....	1,025 85
McClary, N. H.	922 76	Prevost, J. B.	1,207 41	Street, R. L.	513 74*
McDonald, T. A.	971 47	Price, E. A.	921 32*	Strong, M. J.	520 80
McEachern, D. J. ...	2,921 43	Proulx, M.	881 28	Sykes, L.	892 49
McElgunn, T. W.	517 90	Pugh, G. F.	761 83*	Taillon, J. A.	2,274 13
McInnis, W. F.	889 28	Rasmussen, C. G. ...	734 29	Tait, T. W.	605 30
McIntyre, H. A.	551 02	Rayment, T. A.	552 76	Taylor, C. S.	769 75
McLaughlin, W. D. ..	587 55	Rayner, H. C.	946 41	Taylor, G. L.	1,751 09
McLean, J. A.	986 10	Reddy, F. C.	1,468 75	Terry, N. C.	1,076 71
McLean, S. A.	757 24	Renard, X.	1,057 60	Thompson, F. M. ...	1,423 99
McLellan, D. M.	1,071 80	Richards, F.	988 70	Thorpe, F. J.	969 30
McLeod, N. C.	962 07	Richards, J. E.	512 35	Thurber, W. C.	857 43*
McNeil, J. R.	962 97	Ricker, W. A.	701 00	Turner, E.	785 14
McTavish, G. N.	779 83	Ritcey, D. B.	615 34*	Turner, R. W.	887 13*
McWatters, J. J.	959 05	Ritchie, A.	764 70	Turner, W. A.	695 27*
McWatters, R. S.	791 98	Ritchie, J. B.	1,560 69	Turney, A. A.	504 08*
Meland, A.	762 37	Robinson, C. F.	912 22*	Upson, G. C.	679 93
Messier, J. L.	1,771 11	Ross, L. J.	1,561 65	Vaughan, H. A.	542 23
Metivier, A.	1,248 40	Roy, J. O.	996 01	Vaughan, J. K.	1,812 11
Miller, J. B.	552 20	Russell, A.	509 45	Venier, V.	503 50*
Milne, L. S.	2,071 30	Rutledge, A. B.	517 96*	Walker, A. H.	581 35
Milner, S. W.	810 76	Ryan, F. V.	1,246 12	Walker, G. E.	1,047 00
Minchuk, P.	962 30*	Ryan, J. V.	519 88	Walker, G. W.	1,444 16
Mitchell, D. W.	717 51	St. Jacques, O.	852 53	Walls, W. M.	1,529 20
Montpetit, C.	1,049 82	Sampson, D. J.	541 40	Walsh, C. E.	1,004 76*
Moore, A. D.	729 43	Saphir, J.	727 00*	Walsh, J. P.	2,298 89
Moore, A. J.	938 05	Saulou, L. G.	549 30	Ward-Moran, J. C. ...	{ 904 40
Moore, P. J.	899 03	Sauriol, G.	1,449 20		{ 514 53*
Mortensen, L. W. ...	635 79	Sawyer, D.	941 59	Warkentin, C. C. ...	579 35
Moxey, E.	635 00	Sawyer, W. F.	791 46*	Warren, C. F.	656 83*
Munroe, G. P.	949 60	Scott, J. D.	1,288 15	Wastell, W. G.	819 84
Murden, W. D.	731 69*	Scott, J. M.	1,213 53	Watson, J. B.	952 55
Murphy, H. M.	1,310 22	Scott, J.	582 55	Watson, R. B.	521 40
Murray, A. M.	615 05	Sealey, F. W.	1,472 78	Weichal, A. E.	1,125 94
Myrick, F. P.	1,183 09	Segal, D.	2,186 56	Westrup, G. H.	649 26*
Nadeau, L. J.	601 02	Sempers, J. S.	558 94	Wheeler, H. V. G. ...	663 05
Nantel, A.	1,052 75	Seymour, A.	915 91	Whitaker, N.	795 37*
Nelson, L. E.	745 20	Sharpe, J. A.	508 56	White, H. W.	828 19
Nesham, L. C.	1,123 46	Shea, E. R.	603 25*	Whitney, H. I.	576 56
Nichols, T.	1,265 02	Sheridan, J. T. E. ...	1,421 90*	Wicks, A. A.	1,063 92
Nolan, T. G.	1,770 03	Sherwood, C. E.	1,192 31	Wilkins, E. B.	1,548 54
Noury, J. O.	1,470 58	Shewchuk, P. D.	610 40	William, E. D. M. ...	{ 1,020 77
Nurse, W. G.	922 20	Shields, B. P.	1,088 20		{ 876 43*
Oakley, L. A.	2,414 70	Sigston, R. F.	862 78*	Williams, H. S.	1,249 39
O'Connell, W.	664 77	Silverwood, P.	1,188 19	Wilson, A. W.	1,002 25

	Travelling expenses		Travelling expenses		Travelling expenses
Wishart, J.	1,540 30	Wright, J. R.	918 41	Zimmerman, S. S. ...	733 25
Woodley, W. S.	533 14	Young, A. G. W.	624 36	Zuccato, L. J.	869 90
Worth, J. S.	520 00	Zimmerman, S. O. ..	1,490 40		

*Removal expenses.

AIR TRANSPORT BOARD

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Baldwin, J. R., Chairman	\$ 12,000 00	\$ 2,442 50	Booth, C. S.	11,500 00	1,590 35
McLean, A. D., Member	9,000 00	1,146 19	(including representa- tion allowance, \$3,000, P.C. 13/3688, July 19, 1951)		
Vachon, J. P. R., Member	9,000 00	1,757 72	Finlayson, J. C.	6,220 00	550 90
Belcher, J. R.	5,100 00		Jaworski, A.	5,140 00	
Bonner, E. J.	6,540 00		McDonald, A. S.	7,800 00	
			Morisset, J. L. G.	6,420 00	810 74
			Nadeau, G. W.	5,260 00	2,927 13
			Younger, G. R.	6,260 00	1,768 39

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses
Knight, L.	\$ 6,756 91

BOARD OF TRANSPORT COMMISSIONERS FOR CANADA

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Kearney, Hon. Mr. Justice J. D., Chief Commissioner	\$ 1,600 00†		Hall, E. K.	8,000 00	693 15
Wardrope, H., Asst. Chief Commissioner	14,000 00		Hartle, F. S.	8,000 00	617 77
Sylvestre, A., Deputy Chief Commissioner	13,000 00	\$ 728 21	Harvey, F. R.	5,960 00	
Chase, H. B., Commissioner	12,000 00		Hawkins, L. H.	6,220 00	914 60
MacPherson, Hon. F. M., Commissioner	12,000 00	572 57	Hopkins, E. R.	11,000 00	
Altamas, F. J.	5,520 00		Hutton, F. S.	6,220 00	839 35
Baillargeon, P. F.	5,880 00		Ingle P. K.	5,580 00	1,323 02
Barton, A. T.	5,580 00	1,599 37	Irwin, A. J.	5,580 00	
Bingham, H. O.	5,580 00	1,361 93	Kerr, R.	7,200 00	
Blakeney, F.	5,580 00	1,427 18	Kirk, A. S.	10,000 00	
Bourgault, J. L.	5,580 00	998 92	Kydd, G.	6,460 00	560 14
Burwash, M. E.	7,500 00	600 02	Lesage, A.	5,920 00	928 85
Cawley, H. R.	5,760 00	680 48	MacDonald, R. M. ..	6,180 00	
Couper, J. G.	5,580 00	850 40	MacLean, S.	5,580 00	
Coyne, H. E. B.	7,800 00		Noble, H. E.	5,580 00	741 29
Cunliffe, J. H.	5,580 00	1,397 95	Noell, D. M.	7,200 00	861 17
Darling, H. J.	6,220 00		Reid, J. W.	5,580 00	1,116 05
Davis, H. A.	5,580 00	1,374 35	Rump, C. W.	5,540 00	
Davis, R. J.	5,580 00	1,390 49	Saunders, R. F.	5,980 00	774 05
Downie, W. M.	5,140 00	1,394 66	Scott, G. A.	7,800 00	
Dumontier, J. E.	6,900 00		Sommerville, F. W. ...	5,580 00	1,167 55
Ellicott, H. W.	7,800 00		Stonehouse, M. M. ..	5,980 00	1,060 15
			Sutherland, J. A.	5,980 00	1,195 65
			Timmins, J.	5,580 00	1,387 43
			Torrington, J. G.	5,980 00	614 10
			Turnbull, T. H.	5,140 00	1,171 71
			Wiseman, W. H.	5,580 00	1,984 80

†In addition to his salary as a Judge of the Exchequer Court.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bignell, D. C.	\$ 537 24	Fullerton, W. V.	888 52	McLaren, C. S.	1,069 33

Suppliers and Contractors receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

Ahearn & Soper Co., Ltd., Ottawa, \$66,324.42; Aircraft Industries of Canada, Ltd., St. Johns, Que., \$15,161.58; Albert & McCaffery, Ltd., Prince Rupert, B.C. \$20,740.26; Alberta Government Telephones, Calgary, Alta., \$19,038.39; Aluminum Co. of Canada, Ltd., Montreal, \$29,774.17; Guy Andrews, Reg'd., Montreal, \$22,687; Mrs. Napoleon Archambault, Montreal, \$39,000; Arctic Wings Ltd., Churchill, Man., \$10,545.88; S. Argue, A. J. Davidson and W. H. Davidson, Ottawa, \$12,500; Armco Drainage & Metal Products of Canada Ltd., Guelph, Ont., \$18,762.91; J. H. Ashdown Hardware Co., Ltd., Winnipeg, \$12,015.30; Atlas Construction Co., Ltd., Montreal, \$2,010,550.41; Automatic Electric (Canada) Ltd., Toronto, \$90,086.82.

Babb Co., of Canada Ltd., Montreal, \$110,099.96; H. Baril, Earleton, Ont., \$14,000; Beaudet & Cie., Ltée., Mont Joli, Que., \$21,449.13; Beauharnois Light, Heat & Power Co., Ltd., Montreal, \$57,494.75; Beaver Lumber Co., Ltd., Winnipeg, \$24,115.83; Bell Telephone Co. of Canada, Montreal, \$149,462.55; Bennet and White Construction Co. Ltd., Vancouver, \$22,596.93; Bilodeau & Heath Co., Ltd., Port Arthur, Ont., \$13,618.96; Bird Construction Co., Ltd., Moose Jaw, Sask., \$420,701.54; Robert Bisailion, Montreal, \$15,000; Blakeny & Son Ltd., Moncton, N.B., \$11,946.27; D. G. Boal, Ottawa, \$15,000; O. J. Boisjoly, Quebec, \$10,220.55; R. A. and I. Bouthillier, St. Hubert, Que., \$23,200; Brabant Bros., Ltd., Winnipeg, \$120,507.32; Brandram-Henderson Ltd., Montreal, \$10,295.36; Brantford Cordage Co., Ltd., Brantford, Ont., \$14,558.48; British American Oil Co., Ltd., Toronto, \$419,428.91; British Columbia Electric Co., Vancouver, \$29,565.94; British Columbia Equipment Co., Ltd., Vancouver, \$10,330.87; British Columbia Paint Co., Ltd., Victoria, \$13,041.99; British Columbia Telephone Co., Vancouver, \$31,369.08; Romeo Bruneau, Sorel, Que., \$26,027.09; Burns & Co., Ltd., Calgary, Alta., \$61,367.81; A. F. Byers Construction Co., Ltd., Montreal, \$30,633.50.

Cables, Conduits & Fittings Ltd., St. Johns, Que., \$89,727.30; Campbell-Bennett Ltd., Vancouver, \$310,593.04; Alex. C. Campbell & Son, Montreal, \$16,500; Government of Canada—Department of National Defence, \$369,893.06; National Harbours Board, \$21,779; Department of National Health and Welfare, \$11,816; Department of National Revenue, \$37,253.49; Northwest Territories Power Commission, \$14,386.50; Northern Transportation Co. (1947) Ltd., Edmonton, \$17,065.04; Post Office Department, \$137,491.74; Department of Public Printing and Stationery, \$763,525.71; Department of Veterans Affairs, \$102,946.88; Canada Cement Co., Ltd., Montreal, \$462,312.06; Canada Crossotting Co., Ltd., Montreal, \$19,653.82; Canada Gunito Co., Ltd., Montreal, \$13,049.95; Canada Machinery Corporation, Galt, Ont., \$15,275; Canada Packers Ltd., Toronto, \$174,347.23; Canada Western Cordage Co., Ltd., Vancouver, \$17,010.01; Canada Wire & Cable Co., Ltd., Toronto, \$153,389.04; Canadian Aviation Electronics Ltd., Montreal, \$21,063.31; Canadian Celanese Ltd., Drummondville, Que., \$11,500; Canadian Corps of Commissioners Inc., Montreal, \$87,704.04; Canadian Fairbanks-Morse Co., Ltd., Montreal, \$61,709.17; Canadian General Electric Co., Ltd., Toronto, \$365,910.82; Canadian Import Co., Ltd., Quebec, \$33,384.47; Canadian Industries Ltd., Montreal, \$33,065.68; Canadian Ingersoll-Rand Co., Ltd., Montreal, \$24,502.88; Canadian Johns-Manville Co., Ltd., Toronto, \$46,885.31; Canadian Line Materials Ltd., Toronto, \$26,211.28; Canadian Liquid Air Co., Ltd., Montreal, \$39,286.29; Canadian Marconi Co., Montreal, \$321,244.82; Canadian National Railways, Montreal, \$5,837,158.88; Canadian National Railways and Canadian National Realities Ltd., Montreal, \$150,000; Canadian Oil Companies Ltd., Toronto, \$74,843.89; Canadian Pacific Airlines Ltd., Montreal, \$126,882.43; Canadian Pacific Railway Co., Montreal, \$293,710.85; Canadian Pratt & Whitney Aircraft Co., Ltd., Longueuil, Que., \$28,569.18; Canadian Steeplejacks, Toronto, \$10,260; Canadian Utilities Ltd., Edmonton, \$20,840.63; Canadian Vickers Ltd., Montreal, \$90,865.74; Canadian Westinghouse Co., Ltd., Hamilton, Ont., \$67,758.55; W. Carmichael, North Bay, Ont., \$12,000; Cart Paving Co., Ltd., Toronto, \$645,149.20; Central Bridge Co., Ltd., Tronton, Ont., \$42,066.17; Central Electric, Shawinigan Falls, Que., \$13,354.50; Chantier Maritime de St. Laurent, Ltée., St. Laurent, Que., \$15,683.40; N. L. Chapman, Naino, Alta., \$32,500; L. Charlebois and Mrs. Irene Charlebois-Desjardins, Montreal, \$27,000; F. Charron, St. Hubert, Que., \$27,300; R. and E. Charron and Mrs. A. Lamarre, St. Hubert, Que., \$38,878; R. Chaumont, Earleton, Ont., \$14,290; T. Christensen, Tadoussac, Que., \$12,180; Chrysler Corporation of Canada Ltd., Windsor, Ont., \$44,669.84; S. J. Clark, St. John's, Nfld., \$19,617; Clarke Steamship Co., Ltd., Montreal, \$11,969.81; J. F. Clegg, Clinton, Ont., \$13,530; Codville Co., Ltd., Winnipeg, \$16,304.86; Commonwealth Construction Co., Ltd., Toronto, \$113,284.30; Concrete Products (Nfld.) Ltd., St. John's, Nfld., \$1,024,306.46; Cordage Distributors Ltd., Toronto, \$40,552.86; Augustin Cormier, Havre Aubert, Magdalen Islands, Que., \$11,924.60; County Construction Co., Ltd., Charlottetown, \$23,488.53; Elzear Cournoyer, St. Joseph de Sorel, Que., \$10,203.10; M. H. Courtemanche, Ottawa, \$30,000; Crane Ltd., Montreal, \$34,951.51; Creaghan & Archibald, Ltd., Montreal, \$22,301.75; S. Cunard & Co., Ltd., Halifax, \$42,008.58; Chas. Cusson Ltd., Montreal, \$19,163.66.

Daigle & Paul Ltd., Montreal, \$47,766.04; K. A. and A. M. Davidson, Ottawa, \$35,209; O. M. Davidson, Ottawa, \$50,400; R. F. and I. I. Davidson, Ottawa, \$56,018; W. H. Davidson, Ottawa, \$34,500; Geo. T. Davie & Sons, Ltd., Lauzon, Que., \$60,906.32; Davie Shipbuilding and Repairing Co., Ltd., Montreal, \$2,706,209.69; Davis Lumber Co., Ltd., St. Catharines, Ont., \$27,700.75; Chester Dawe, Ltd., St. John's, \$46,830.24; Dawson, Wade & Co., Ltd., Vancouver, \$143,815.53; Dennison Manufacturing Co., of Canada, Ltd., Drummondville, Que., \$12,299.54; Dennistell Corporation, London, Ont., \$18,574.95; Diamond Construction Co., Ltd., Fredericton, \$65,521.87; District Services Ltd., Sault Ste. Marie, Ont., \$19,027.32; Dominion Bridge Co., Ltd., Montreal, \$124,885.93; Dominion Chain Co., Ltd., Niagara Falls, Ont., \$14,170.71; Dominion Coal Co., Ltd., Sydney, N.S., \$302,253.33; Dominion Oxygen Co., Ltd., Toronto, \$10,918.75; Dominion Rubber Co., Ltd., Montreal, \$23,350.17; Dominion Steel & Coal Corporation, Ltd., Montreal, \$27,039.11; Dominion Textile Co., Ltd., Montreal, \$10,005.77; Drummond McCall & Co., Ltd., Montreal, \$33,451.83; O. Dubuc and L. Laberge, St. Hubert, Que., \$18,500; D. Dudar, Gimli, Man., \$12,168; Dunlop Tire & Rubber Goods Co., Toronto, \$10,859.21.

Eastern Light & Power Co., Ltd., Sydney, N.S., \$15,307.46; T. Eaton Co., Ltd., Toronto, \$75,460.47; Thomas A. Edison, Inc., Bloomfield, N.J., U.S.A., \$37,420.26; City of Edmonton, \$65,595.09; La Societe d'Entreprises Generales Ltée, Amos, Que., \$349,087.95; Federal Electric Manufacturing Co., Ltd., Montreal, \$46,756.30; Finning Tractor and Equipment Co., Ltd., Vancouver, \$15,079.01; Firestone Tire & Rubber Co., Ltd., Hamilton, Ont., \$27,261.93; John Flood & Sons Ltd., Saint John, N.B., \$14,163.70; P. J. Flynn, Chatham, N.B., \$13,500; Fort Construction Co., Ltd., Edmonton, \$38,823.71; L. W. French, Vancouver, \$17,050.

B. Galloway, Wiarton, Ont., \$21,475; Gas Accumulator Co., (Canada) Ltd., Toronto, \$260,278.08; A. and R. Gauthier, Earleton, Ont., \$29,345; General Coal Co., Ltd., West Saint John, N.B., \$83,552.57; General Motor Products of Canada, Ltd., Moncton, N.B., \$11,544.18; General Steel Wares Ltd., Montreal, \$12,499.01; General Supply Co. of Canada Ltd., Ottawa, \$65,946.66; Charles Goodfellow Lumber Sales, Ltd., Montreal, \$33,271.31; Trustees of School Section No. 5, Gloucester Township, Ont., \$18,800; B. F. Goodrich Rubber Company of Canada, Ltd., Kitchener, Ont., \$13,798.88; Goodyear Tire & Rubber Co. of Canada, Ltd., New Toronto, \$37,875; Grant Mills Ltd., Montreal, \$28,607.24; C. Gravel, Earleton, Ont., \$26,727; Gray Coach Lines Ltd., Toronto, \$20,241.10; Great Lakes Boat & Machine Co., Ltd., Midland, Ont., \$21,809.67; Gutta Percha & Rubber Ltd., Toronto, \$11,424.15.

C. & W. Hackett, North Sydney, N.S., \$10,451.16; Halifax Shipyards Ltd., Halifax, \$121,738.35; Hanssen Construction Co., Ltd., Vancouver, \$52,786.71; Hanssen Construction Co., Ltd., & Baynes, Manning Ltd., Vancouver, \$45,186.34; E. M. and F. Hardy, Ottawa, \$33,000; J. A. and F. M. Hardy, Ottawa, \$42,500; Harrisons & Crosfield (Canada) Ltd., Montreal, \$181,631.29; Harvey & Co., Ltd., St. John's \$35,458.92; Highway Paving Co., Ltd., Montreal, \$562,280.77; Cline A. Hoggard, Vancouver, \$135,598.76; Holden Manufacturing Co., Ltd., Ottawa, \$16,152.85; Hollinger Ungava Transport Ltd., Mont Joli, Que., \$35,000; Home Oil Distributors, Ltd., Vancouver, \$23,461.99; Hudson's Bay Co., Winnipeg, \$139,768.23; Hudson's Bay Vicariate Transport, Churchill, Man., \$22,115.76; Hughes Owens Co. Ltd., Montreal, \$27,149.08; Husky Oil & Refining Ltd., Calgary, Alta., \$16,890.20; Hydro-Electric Power Commission of Ontario, Toronto, \$79,764.73; Hydro-Quebec, Montreal, \$144,822.37.

Imperial Oil Ltd., Toronto, \$1,607,871.59; Imperial Tobacco Co. of Canada Ltd., Montreal, \$20,040.41; Industrial & Commercial Laboratories Ltd., Montreal, \$15,942.40; Industrial & Road Equipment Ltd., Calgary, Alta., \$11,593.15; International Harvester Co., of Canada, Ltd., Hamilton, Ont., \$70,725.59; International Paints (Canada) Ltd., Montreal, \$10,441.03; Intrusion-Prepakt Ltd., Toronto, \$35,665.05; Irving Oil Co., Ltd., Saint John, N.B., \$35,702.78; Job Bros. & Co., Ltd., St. John's, \$22,663.88; Johnson Transport Ltd., Ilford, Man., \$41,689.04; Just Equipment and Supply Co., Ltd., Montreal, \$15,358.94; Estate of J. Keating, Chatham, N.B., \$11,000; Wm. Keay, Moose Jaw, Sask., \$16,553; Kelly, Douglas & Co., Ltd., Vancouver, \$31,435.72; Kelvin, Bottomley & Baird, (Canada) Ltd., Montreal, \$36,708.22; William Kennedy & Sons Ltd., Owen Sound, Ont., \$24,810.91; King Paving Co., Ltd., Oakville, Ont., \$140,187.87; Lucien Lachapelle, Sorel, Que., \$96,405.33; H. R. Large & Co., Charlottetown, \$13,000.80; W. B. Leacy, Prescott, Ont., \$15,545.05; J. N. LeBlanc, Cacouna, Que., \$20,688.50; L. Lecuyer, Ottawa, \$25,000; R. Lecuyer, Ottawa, \$33,366.60; A. C. Leslie & Co., Ltd., Montreal, \$14,789.12; H. J. Litwin and H. A. Cohen, Montreal, \$74,000; Lord & Cie., Ltée, Montreal, \$11,092.63; Lounsbury Co., Ltd., Moncton, N.B., \$16,557.88; Mary E. Coombs, Executrix of the Estate of J. Lush, \$14,427.

MacDonald Bros., Aircraft Ltd., Winnipeg, \$42,303.21; MacDonalds Consolidated Ltd., Dawson Creek, B.C., \$13,388.19; H. R. MacMillan Sales, (Quebec) Ltd., Montreal, \$43,569.88; Cameron MacPherson, Executor of the Estate of Wm. Nicoll, Vancouver, \$50,500; Arthur Mallette, Montreal, \$32,000; Manitoba Telephone System, Winnipeg, \$10,311.74; Maple Leaf Construction Ltd., Winnipeg, \$39,028.32; Marine Industries Ltd., Montreal, \$3,155,741.54; Maritime Central Airways Ltd., Charlottetown, \$44,548.47; Maritime Telegraph and Telephone Co., Ltd., Halifax, \$13,893.15; Marshall-Wells Co., Ltd., Edmonton, \$16,930.56; O. J. McCulloch and Co., Montreal, \$90,555; McDonnell Ship Repairs Ltd., Montreal, \$10,610.50; R. G. McDougall, Sydney, N.S., \$41,102.08; H. J. McFarland Construction Co., Ltd., Picton, Ont., \$1,613,539.21; McKay-Cormack Ltd., Victoria, \$10,217; McKinnon Columbus Chain Ltd., St. Catharines, Ont., \$20,423.17; McLennan, McFeely & Prior Ltd., Vancouver, \$17,773.69; R. J. McMillan, MacDonald, Man., \$20,100; McNamara Construction Co., Ltd., Toronto, \$556,279.27; Frank McNamara, Ltd., St. John's, \$14,605.28; S. McNally & Sons, Ltd., Hamilton, Ont., \$11,430; J. Earl McQueen, Amherstburg, Ont., \$18,493.82; Measurement Engineering Ltd., Amprior, Ont., \$86,593; E. W. Metcalfe, MacDonald, Man., \$31,500; Michaud & Simard Inc., Quebec, \$10,852.02; W. G. Mills, St. John's, \$13,871.95; Moldaver Bros. Lumber Co., Ltd., Peterborough, Ont., \$10,287.24; Ernest and Emma Montagnon, Portage La Prairie, Man., \$12,485; Municipal Spraying and Contracting, Ltd., Halifax, \$433,921.59.

National Grain Co., Ltd., Winnipeg, \$10,639.79; National Grocers Co., Ltd., Ottawa, \$27,220.10; Nelson River Construction Co., Ltd., St. Boniface, Man., \$144,605.49; New Brunswick Electric Power Commission, Fredericton, \$25,255.46; New Brunswick Telephone Co., Ltd., Saint John, N.B., \$20,246.06; Newfoundland Board of Liquor Control, St. John's, \$87,597.11; Newfoundland Shipyards Ltd., St. John's, \$57,240; North America Telegraph Co., Montreal, \$11,150.11; North Shore Construction Co., Ltd., Montreal, \$999,091.61; Northern Electric Co., Ltd., Montreal, \$347,941.13; Northern Foundry Ltd., Pont Viau, Que., \$11,901.93; Northern Institute of Technology, Ltd., Toronto, \$14,505; Northern Wings Ltd., Sept Iles, Que., \$27,327.50; Bank of Nova Scotia, Aylesford, N.S., \$21,005.

H. J. O'Connell, Ltd., Montreal, \$564,338.11; A. T. O'Leary & Co., Ltd., Halifax, \$12,301.05; Pacific Meat Co., Ltd., Vancouver, \$24,671.46; Pacific Salvage Ltd., Victoria, \$25,000; Peninsula Construction Co., Ltd., Gaspe, Que., \$44,077.60; Phillips Patents Ltd., London, England, \$53,533.32; Pictou Foundry & Machine Co., Ltd., Pictou, N.S., \$41,529.43; Pioneer Electric Ltd., St. Boniface, Man., \$13,209.50; Premier Construction Co., Ltd., Vancouver, \$31,348.74; Prefabricated Structures, Vancouver, \$44,520.09; T. J. Pounder & Co., Ltd., Winnipeg, \$44,562.76; Provincial Cotton and Fibre Co., Ltd., Montreal, \$10,369.40; Purdy Bros., Ltd., Halifax, \$23,948; F. E. Pyper, Ottawa, \$21,374; Pyrotenax of Canada Ltd., Toronto, \$50,272.32; Quebec Salvage & Wrecking Co., Ltd., Montreal, \$40,000; Quemont Construction Inc., Montreal, \$103,917.76.

R.C.A. Victor Co., Ltd., Montreal, \$146,692.49; Radio Communication Equipment and Engineering Ltd., Montreal, \$27,547.76; Napoleon Rancourt, St. Joseph de Sorel, Que., \$17,239.26; Remington Rand Ltd., Toronto, \$14,835.90; Research Industries Ltd., Vancouver, \$65,177.43; L. S. Rioux, Ile Verte, Que., \$20,688.50; Robb Engineering Works Ltd., Amherst, N.S., \$95,015; C. Robert, Earlton, Ont., \$13,319.05; Thomas Robertson (Canada) Ltd., Montreal, \$12,066.70; Rogers Majestic Electronics Ltd., Leaside, Ont., \$13,495.76; Russell-Hipwell Engines, Ltd., Owen Sound, Ont., \$16,851.03.

Rural Municipality of St. James, Man., \$35,640; Saint John Dry Dock Co., Ltd., East Saint John, N.B., \$34,738.14; St. Lawrence Coaling Co., Ltd., Trois Rivières, Que., \$78,567.20; St. Lawrence Power Co., Ltd., Cornwall, Ont., \$30,734.04; J. A. and Abraham St. Pierre, Winchester, Ont., \$10,500; R. H. Samson Co., Montreal, \$11,774.90; Sangamo Co., Ltd., Leaside, Ont., \$100,431.25; Saskatchewan Power Corporation, Regina, \$30,436.66; Scott-Jackson Construction Co., Ltd., Toronto, \$119,167.65; Seaboard Equipment Ltd., Vancouver, \$12,870; Co-operative Electricque des Sept Iles, Que., \$18,943.28; Seven Seas Maritime Co., Ltd., Toronto, \$22,000; W. E. and J. I. Sharp, Portage La Prairie, Man., \$14,300; Shell Oil Co. of Canada Ltd., Toronto, \$124,475.68; James Sheppard & Son, Reg'd., Sorel, Que., \$19,848.05; Sherwin Williams Co., of Canada Ltd., Montreal, \$80,017.98; Sicard Inc., Montreal, \$158,253.73; Sigurdson & Martin, Churchill, Man., \$13,491.98; A. P. Slade (Victoria) Ltd., Victoria, \$12,200.33; L. G. & M. H. Smith Ltd., Port Hood Island, N.S., \$38,913.88; Sorel Mill and Builders Supply, Ltd., Sorel, Que., \$16,481.50; C. B. Spencer's Sons, Fortune, Nfld., \$13,210.82; G. Spratt and Executors of Estate of J. H. Spratt, Ottawa, \$75,000; Spruce Falls Power & Paper Co., Ltd., Kapuskasing, Ont., \$10,497.99; Standard Barrels & Drums Inc., Ville St. Pierre, Que., \$18,024; Standard Gravel & Surfacing Co., Ltd., Calgary, Alta., \$20,424.06; Standard Manufacturing Co., Ltd., St. John's, \$13,987.12; Standard Oil Co. of British Columbia, Vancouver, \$52,420.88; Star Shipyard (Mercers) Ltd., New Westminster, B.C., \$53,499; Steel Company of Canada, Ltd., Hamilton, Ont., \$11,140.83; Stephens Construction Ltd., Sydney, N.S., \$50,760.75; Sterling Rubber Co., Ltd., Guelph, Ont., \$22,043.89; B. Stokes & Sons Ltd., St. John's, \$39,010; Storms Contracting Co., Ltd., Toronto, \$130,408.98; Stromberg-Carlson Co., Ltd., Toronto, \$27,063.85; Swift Canadian Co., Ltd., Toronto, \$76,814; Sydney Engineering and Dry Dock Co., Ltd., Sydney, N.S., \$12,608.50.

T.M.C. Canada Ltd., Ottawa, \$21,976.91; Marjorie, Erven and D. D. Tallman, Winnipeg, \$44,510.74; R. H. Taylor, Regina, Sask., \$21,596.25; Terminal Construction Co., Ltd., Montreal, \$58,158.30; Geo. A. Thompson, Toronto, \$11,619.20; Tibbetts Paints Ltd., Trenton, N.S., \$15,128.71; Tomkins & Sons, Fort St. John, B.C., \$12,931.57; Tomlinson Construction Co., Ltd., Toronto, \$110,149.88; Tower Co., Ltd., Montreal, \$183,989.28; Trans-Canada Air Lines, Montreal, \$230,923.37; Lucien Tremblay, Rivière Portneuf, Que., \$79,822.29; Union Tractor and Equipment Co., Ltd., Calgary, Alta., \$15,825.52; United Nail & Foundry Co., Ltd., St. John's, \$27,864.72; United Towing & Salvage Co., Ltd., Montreal, \$33,284.85; United Towns Electric Co., Ltd., St. John's, \$38,136.59; City of Vancouver, \$12,279.56; Vancouver Island Coals Ltd., Nanaimo, B.C., \$23,239.30; Victoria Foundry Co., Ltd., Ottawa, \$10,065.31; Victoria Machinery Depot Co., Ltd., Victoria, \$38,621.51; Volcano (Service) Ltd., Montreal, \$10,269.76.

C. G. Wall, Edmonton, \$24,000; Warren Bituminous Paving Co., Ltd., Toronto, \$235,987.28; Waterloo Motors Ltd., Edmonton, \$16,580.49; J. & R. Weir Ltd., Montreal, \$32,114.14; W. C. Wells Construction Co., Ltd., Saskatoon, Sask., \$275,789.41; Western Grocers Ltd., Winnipeg, \$28,502.72; Western Oil Services Ltd., Vancouver, \$11,006.69; Western Oxygen Co., Ltd., Armstrong, B.C., \$15,715.40; White Pass & Yukon Route, Whitehorse, Y.T., \$24,688.61; J. Fred Williamson Ltd., Saint John, N.B., \$22,091; F. Wills, Greenwood, N.S., \$10,000; Wilsil Ltd., Montreal, \$43,307.84; Winnipeg Coöperage Co., Winnipeg, \$20,924.25; Yarrows Ltd., Victoria, \$98,257.31; Yellowknife Power Co., Ltd., Yellowknife, N.W.T., \$15,656.17; Yukon Construction Co., Ltd., Edmonton, \$169,885.92.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
DEPARTMENT			
(1) Civil Salaries and Wages	26,579,594 00	26,560,422 79	23,091,089 67
(2) Civilian Allowances	1,637,101 00	1,406,209 43	1,395,160 46
(4) Professional and Special Services	901,998 00	917,693 85	934,865 07
(5) Travelling and Removal Expenses	992,940 00	918,436 36	945,730 12
(6) Freight, Express and Cartage	602,209 00	454,534 47	368,866 50
(7) Postage	54,132 00	60,264 15	58,480 97
(8) Telephones, Telegrams and Other Communication Services	2,269,688 00	2,032,815 16	2,070,411 25
(9) Printing of Departmental Reports and Other Publica- tions	53,700 00	37,753 05	43,435 21
(10) Films, Displays, Broadcasting, Advertising, etc.	6,515 00	7,195 56	7,060 25
(11) Office Stationery, Supplies, Equipment and Furnish- ings	521,626 00	514,222 46	508,131 75
(12) Materials and Supplies	7,401,785 00	7,020,407 49	6,568,026 33
Buildings and Works, including Land—			
(13) Acquisition and Construction	21,716,446 85	14,957,177 18	16,292,407 14
(14) Repairs and Upkeep	1,512,463 00	942,968 90	1,752,256 39
(15) Rentals	50,139 00	39,431 18	45,807 92
Equipment—			
(16) Acquisition and Construction	7,734,610 00	4,839,926 87	4,161,310 92
(17) Repairs and Upkeep	1,865,678 00	1,452,982 88	1,230,408 10
(18) Rentals	138,540 00	41,709 79	67,196 69
(19) Municipal and Public Utility Services	667,204 00	650,400 43	598,792 62
(20) Grants, Subsidies, etc., Not included Elsewhere—			
Maritime Freight Rates Act	10,113,881 00	10,029,669 58	8,474,557 93
Subsidy to Province of British Columbia for the Pacific Great Eastern Railway	825,000 00	825,000 00	
Sundries	1,173,487 00	1,078,003 42	1,481,777 48
	12,112,368 00	11,932,673 00	9,966,355 41
(21) Pensions, Superannuation and Other Benefits	102,131 62	93,965 74	84,606 93
(22) All other Expenditures (other than Special Categories)	429,855 20	377,643 69	376,086 52
SPECIAL CATEGORIES			
(33) Deficits			
Canadian National Railways	15,031,996 00	15,031,996 00	3,261,235 00
Sundries	2,617,624 00	2,100,344 15	2,563,829 30
	17,649,620 00	17,132,340 15	5,825,064 30
	105,000,343 67	92,391,174 58	76,381,530 52
AIR TRANSPORT BOARD			
(1) Civil Salaries and Wages	171,181 00	170,746 61	160,499 77
(2) Civilian Allowances	420 00	875 98	
(4) Professional and Special Services	10,000 00	2,704 91	4,341 75
(5) Travelling and Removal Expenses	30,000 00	21,446 48	19,803 43
(6) Freight, Express and Cartage	100 00	36 14	
(7) Postage	250 00	215 00	200 00
(8) Telephones, Telegrams and other Communication Services	1,550 00	1,983 56	2,081 62
(10) Films, Displays, Broadcasting, Advertising, etc.	1,800 00	853 67	1,457 98
(11) Office Stationery, Supplies, Equipment and Furnish- ings	6,500 00	4,710 66	5,742 43
(22) All other Expenditures	25,940 00	26,543 25	22,166 12
	247,741 00	230,116 26	216,293 10

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
BOARD OF TRANSPORT COMMISSIONERS FOR CANADA			
(1) Civil Salaries and Wages	624,387 26	618,771 89	574,657 02
(2) Civilian Allowances		550 00	
(4) Professional and Special Services	31,000 00	19,999 47	11,236 05
(5) Travelling and Removal Expenses	45,000 00	38,400 63	40,205 39
(6) Freight, Express and Cartage	200 00	290 25	209 78
(7) Postage	200 00	242 75	139 00
(8) Telephones, Telegrams and other Communication Services	1,900 00	1,976 47	1,661 00
(9) Printing of Departmental Reports and Other Publica- tions	5,800 00	6,950 52	12,688 23
(11) Office Stationery, Supplies, Equipment and Furnish- ings	24,200 00	18,331 30	18,128 71
(12) Materials and Supplies	1,000 00	1,451 68	1,321 44
Equipment—			
(16) Acquisition and Construction		2,414 05	
(17) Repairs and Upkeep	6,000 00	2,475 27	10,431 73
(20) Grants, Subsidies, etc., Not included Elsewhere	795,706 88	795,706 88	302,021 28
(21) Pensions, Superannuation and other Benefits			9 11
(22) All other Expenditures	4,800 00	3,804 90	651 54
	<u>1,540,194 14</u>	<u>1,511,366 06</u>	<u>973,360 28</u>
Total	<u>\$106,788,278 81</u>	<u>\$ 94,132,656 90</u>	<u>\$ 77,571,183 90</u>

CANADIAN MARITIME COMMISSION

The Commission was established by the Canadian Maritime Commission Act, c. 52, 1947, effective from November 1, 1947, to consider and recommend to the Minister such policies and measures as it considers necessary for the operation, maintenance, manning and development of a merchant marine and ship-building and ship-repairing industry commensurate with Canadian maritime needs.

The Act also provides that the Commission shall (a) exercise and perform on behalf of the Minister such powers, duties and functions of the Minister under the Canada Shipping Act, 1934, as amended, as the Minister may require; (b) administer, in accordance with regulations of the Governor in Council, any steamship subventions voted by Parliament; and (c) exercise or perform any other powers, duties or function conferred on, or required to be performed by, the Commission by or pursuant to any other Act or order of the Governor in Council.

The Commission consists of three members appointed by the Governor in Council for a period of five years, provided however, that the members first appointed shall be for periods of five, four and three years respectively.

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page Z-88 and Expenditures by Standard Objects on page Z-88.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
Z-85	530	Administration.....	166,799 00	131,310 06	138,155 36
Z-86	531	Steamship Subventions for Coastal Services, as detailed in the Estimates.....	3,876,528 00	3,825,104 10	3,401,943 32
	816				
	648				
Z-87	817	*Steamship Subventions for Ocean Services— Pacific Ocean.....	166,667 00	166,666 67	
Z-87	532	Assistance for Canadian flag ocean shipping industry.....	375,000 00	337,500 00	2,358,972 50
Total.....			<u>\$4,584,994 00</u>	<u>\$4,460,580 83</u>	<u>\$5,899,071 18</u>

* Complete title is shown in the following details.

Vote 530 Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 137,659 00	137,659 00	120,807 03
Terminable Allowances	(2) 1,340 00	1,340 00	658 49
Technical and Legal Services	(4) 6,000 00	6,000 00	
Travelling and Removal Expenses	(5) 10,000 00	10,000 00	5,210 59
Postage	(7) 300 00	300 00	
Telephones and Telegrams	(8) 4,000 00	4,000 00	2,208 13
Printing of Annual Report	(9) 700 00	700 00	146 97
Advertising—Steamship Subsidy Tenders	(10) 300 00	300 00	50 67
Office Stationery, Supplies and Equipment	(11) 5,000 00	5,000 00	1,496 19
Sundries	(22) 1,500 00	1,500 00	731 99
	<u>\$ 166,799 00</u>	<u>\$ 166,799 00</u>	<u>\$ 131,310 06</u>

Votes 531, 816 and 648 Steamship Subventions, for Coastal Services as detailed in the Estimates

This vote was provided for the payment of Steamship Subventions to the undermentioned contractors (shown in parentheses) for services between the following ports:

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>Western Local Services</i>			
Vancouver and Northern ports of British Columbia and Queen Charlotte Islands (Union Steamships Ltd.)	345,000 00	345,000 00	345,000 00
Victoria and West Coast Vancouver Island (Canadian Pacific Railway Co.)	146,555 00	146,555 00	146,555 00
<i>Eastern Local Services</i>			
Baddeck and Iona N.S. (Baddeck Transportation Co.) ..	12,000 00	12,000 00	12,000 00
Campobello, N.B. and Lubec, Maine (Campobello Island Board of Trade, Welchpool, N.B.)	6,000 00	6,000 00	6,000 00
Dalhousie, N.B. and Miguasha, P.Q. (J. Romeo Allard) ..	19,000 00	19,000 00	19,000 00
Deer Island, Campobello Island and St. Andrews, N.B. (Deer Island-Campobello Mail Service)	2,000 00	2,000 00	2,000 00
Grand Manan and Mainland, N.B. (Saint John Marine Transports Ltd.)	95,000 00	95,000 00	95,000 00
Halifax, Canso and Guysboro, N.S. (Cabot Shipping Co. Ltd.)	20,000 00	20,000 00	20,000 00
Halifax, Sherbrooke, Spry Bay and Torbay, N.S. (Nova Scotia Shippers Ltd.)	14,000 00	14,000 00	2,333 32
Halifax, Torbay, Ile Madame and Ports on West Coast of Cape Breton Island (formerly Halifax and Ports on West Coast of Cape Breton Island) (A. J. Burke and Co.)	15,000 00	15,000 00	15,000 00
Ile aux Coudres and Les Eboulements P.Q. (Rosario Harvey)	15,000 00	15,000 00	15,000 00
Ile aux Grues and Montmagny, P.Q. (Emile Gagne)	2,500 00	2,500 00	2,500 00
Mulgrave and Arichat, N.S. (Margaree Steamship Co. Ltd.)	31,000 00	31,000 00	31,000 00
Mulgrave and Canso, N.S. (Canso Shipping, Fishing and Industries Ltd.)	82,000 00	82,000 00	82,000 00
Mulgrave and Guysboro, N.S. calling at intermediate ports (The Mac Steamship Co. Ltd.)	16,500 00	16,500 00	16,500 00
Murray Bay and North Shore of the St. Lawrence, P.Q. winter service (Clarke Steamship Co. Ltd.)	50,000 00	50,000 00	50,000 00
Owen Sound and ports on Manitoulin Island and Georgian Bay, Ont. (Owen Sound Transportation Co. Ltd.)	116,770 00	116,770 00	83,230 91*
Peelee Island and the Mainland, Ont. (Peelee Shipping Co. Ltd.)	43,537 00	43,537 00	43,537 00
Pictou, Mulgrave and Cheticamp, N.S. (North Bay Steamship Co. Ltd.)	13,500 00	13,500 00	13,500 00
Pictou, N.S., Charlottetown (Souris) P.E.I. and the Magdalen Islands (Magdalen Islands Transportation Co. Ltd.)	120,000 00	120,000 00	120,000 00
Prescott, Ont., and Ogdensburg, N.Y. (Prescott and Ogdensburg Ferry Co. Ltd.)	15,000 00	15,000 00	8,781 87*
Prince Edward Island and Nova Scotia (Northumberland Ferries Ltd.)	130,000 00	130,000 00	130,000 00
Quebec, Natashquan and Harrington P.Q. (Clarke Steamship Co. Ltd.)	520,000 00	520,000 00	520,000 00
Quebec or Montreal and Gaspé, P.Q. calling at way ports (Clarke Steamship Co. Ltd.)	156,500 00	156,500 00	156,500 00
Rimouski, Matane and points on the North Shore of the St. Lawrence, P.Q. (Lower St. Lawrence Transport Co. Ltd.)	125,500 00	125,500 00	125,500 00
Riviere-du-Loup and St. Simeon and/or Tadoussac, P.Q. (La Traversée Rivière-du-Loup-St. Simeon Ltée.)	21,000 00	21,000 00	21,000 00

Eastern Local Services—Concluded

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Saint John, N.B., Westport and Yarmouth, N.S. and other way ports (Saint John Marine Transports Ltd.)	29,625 00	29,625 00	29,625 00
Sydney, N.S. and Bay St. Lawrence, Cape Breton Island, calling at way ports (Aspy Steamship Co. Ltd.)	40,000 00	40,000 00	40,000 00
Sydney and Bras d'Or Lake ports, West Coast of Cape Breton Island and Prince Edward Island (Straits Shipping and Contracting Co. Ltd.)	30,000 00	30,000 00	30,000 00
Sydney and Whycocomagh, Cape, Breton Island, calling at way ports (The New Bras d'Or Steamship Co. Ltd.)	28,000 00	28,000 00	28,000 00
Yarmouth, N.S. and Boston, Mass. (Himmelman Supply Co. Ltd., \$18,666 and Dundonald Shipping Co., Ltd., \$6,875)	25,541 00	25,541 00	25,541 00

Newfoundland Coastal Steamship Services

To provide financial assistance to the operation of Coastal Steamship Services, formerly assisted by the Government of Newfoundland (Canadian National Railways)	1,590,000 00	1,590,000 00	1,590,000 00
(20)	<u>\$3,876,528 00</u>	<u>\$3,876,528 00</u>	<u>\$3,825,104 10</u>

* P.C. 1737, April 28, 1949 and P.C. 5296, November 1, 1950, authorized the making of new contracts between Her Majesty and the undermentioned Companies, providing for an annual payment during the 15-year period commencing April 1, 1949, of a subsidy of \$100,000 to the Owen Sound Transportation Co. Ltd., and for an annual payment during the 10-year period commencing January 1, 1951, of a subsidy of \$15,000 to the Prescott and Ogdensburg Ferry Co. Ltd., with a proviso that any increase in revenue in excess of the amount required for expenses and amortization of bonded indebtedness will be paid to Her Majesty by way of a refund of subsidy.

The above Companies refunded \$33,539.09 and \$6,218.13 respectively in the current year, in accordance with the recapture clause in the subsidy agreements.

Vote 817 Steamship Subventions for Ocean Services—Pacific Ocean—Canada, New Zealand and Australia, service between, and if either or both the Governments of Australia and of New Zealand should request or authorize the Canadian Maritime Commission to act on its or their behalf in contracting for this service, the Canadian Maritime Commission is hereby empowered so to act

	166,667 00
Expenditures	(20) \$ 166,666 67

Payment was made to Canadian Australasian Line Ltd.

Vote 532 Assistance for Canadian flag ocean shipping industry	375,000 00
Expenditures	(20) \$ 337,500 00

This vote was provided to cover the balance of the cost of assistance to owners of Canadian registered ocean-going vessels in order that a proportion of the present fleet may be maintained under the Canadian flag. P.C. 1334, March 16, 1950, authorized the Commission to enter into contracts with the owners for the payment of a subvention, not to exceed \$75,000, for the operation for one year, under Canadian registry and with Canadian domiciled crews, of each such vessel.

Payments were made to: Argonaut Navigation Co. Ltd., Montreal, \$37,500; Crown Assets Disposal Corporation for Andros Shipping Co. Ltd., Montreal, \$37,500; Dingwall Shipping Co., Ltd., Halifax, \$37,500; Liverpool Loyalist Shipping Co. Ltd., Liverpool, N.S., \$37,500; Saguenay Terminals Ltd., Montreal, \$150,000; Seaboard Owners Ltd., Vancouver, \$37,500.

REVENUES

Ordinary Revenue—

Refunds of Previous Years' Expenditure	\$	14 35
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Certified correct.

J. C. LESSARD,
Chairman.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lessard, J. C., Chair- man and Deputy Minister of Trans- port.			Brand, E. S.	7,560 00	
Audette, L. C., Com- missioner	\$10,000 00	\$ 1,005 65	Fell, W. F.	6,280 00	
McGugan, A., Commis- sioner	10,000 00	2,629 71†	Fisher, W. J.	6,860 00	1,722 96†
			Heenan, J. A.	6,260 00	
			Latchmore, F. B.	5,240 00	927 83
			Leavy, L. J.	7,200 00	
			Paton, N. A.	6,480 00	

† Including \$838.65 charged to Department of Transport, Vote 471, and \$1,365.14 charged to Department of Defence Production, Vote 76.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses
Balfry, C. P.	\$ 678 70

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	137,659 00	120,807 03	122,382 21
(2) Civilian Allowances	1,340 00	658 49	495 83
(4) Professional and Special Services	6,000 00		
(5) Travelling and Removal Expenses	10,000 00	5,210 59	7,893 53
(7) Postage	300 00		182 50
(8) Telephones, Telegrams and Other Communication Services	4,000 00	2,208 13	2,852 88
(9) Printing of Departmental Reports and Other Publications	700 00	146 97	1,776 56
(10) Films, Displays, Broadcasting, Advertising, etc.	300 00	50 67	56 32
(11) Office Stationery, Supplies, Equipment and Furnishings ..	5,000 00	1,496 19	2,458 36
(20) Grants, Subsidies, etc., Not included Elsewhere—			
Steamship Subventions	4,043,195 00	3,991,770 77	3,401,943 32
Assistance for Canadian Flag Ocean Shipping Industry ..	375,000 00	337,500 00	2,358,972 50
	4,418,195 00	4,329,270 77	5,760,915 82
(22) All other Expenditures	1,500 00	731 99	57 17
Total	\$4,584,994 00	\$4,460,580 83	\$5,899,071 18

NATIONAL HARBOURS BOARD

APPROPRIATIONS AND EXPENDITURES

NOTE: (a) Revenues are shown on page Z-91, Open Accounts on page Z-91 and Expenditures by Standard Objects on page Z-94.

(b) The accounts of the National Harbours Board are audited by the Auditor General of Canada, and the Consolidated Balance Sheet as at December 31, 1951, as certified by him, together with supporting schedules, will be found in Volume II of this Report.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
Z-89	533	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1951 on any or all of the following accounts:— Reconstruction and Capital Expenditures— Halifax..... 1,243,000 00 Quebec..... 22,000 00 Port Colborne..... 112,000 00 Churchill..... 161,000 00 Generally Unforeseen and Miscellaneous..... 200,000 00 Less transferred to Loans to, and Investments in, Crown Agencies..... 16,500 49	1,738,000 00	1,251,925 27	1,465,036 88
			1,721,499 51	1,251,925 27	1,465,036 88
Z-90	534	*Deficit—Churchill Harbour..... 128,800 00	128,800 00	55,405 99	188,172 31
		Total.....	\$1,850,299 51	\$1,307,331 26	\$1,653,209 19

* Complete title is shown in the following details.

Vote 533 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1951 on any or all of the following accounts:

		*Estimates	*Appropriations	*Expenditures
Reconstruction and Capital Expenditures—				
Halifax Harbour				
Construction New Pier 3 and Sheds, Deep Water Terminal	(13)	1,230,000 00	1,230,000 00	962,491 04
Contract (1949-50) for pier: E. G. M. Cape and Co., \$1,934,462.59; payments, including final payment, \$80,994.47.				
Contract for sheds: E. G. M. Cape and Co., \$1,110,184; payments, \$862,351.39.				
Fire Protection for Grain Elevator	(13)	13,000 00	13,000 00	
		1,243,000 00	1,243,000 00	962,491 04
Quebec Harbour				
Switchboard for Grain Elevator	(16)	12,000 00	12,000 00	11,996 02
Paving Wharf 20	(13)	10,000 00	10,000 00	9,995 86
		22,000 00	22,000 00	21,991 88

		*Estimates	*Appropriations	*Expenditures
<i>Reconstruction and Capital Expenditures—Concluded</i>				
Port Colborne Elevator				
Dust Collecting System in Elevator	(16)	112,000 00	112,000 00	58,142 77
Total expenditures on this project were \$135,274.48.				
Contract (lump sum) (1950-51): Day Company of				
Canada Limited, \$130,657.02; payments, including				
final payment, \$53,525.31.				
		112,000 00	112,000 00	58,142 77
Churchill Harbour				
Construction and Furnishing Staff House No. 2	(13)	149,000 00	149,000 00	145,748 73
Total expenditures on this project were \$196,767.92.				
Contract (lump sum) (1950-51): The Tower Company				
Limited, \$154,443; payments, including final pay-				
ment, \$130,184.79.				
Purchase two Cleaners for Elevators	(16)	12,000 00	12,000 00	12,000 00
		161,000 00	161,000 00	157,748 73
Generally Unforeseen and Miscellaneous	(22)	200,000 00		
<i>Less: Transferred to Loans to, and Investments in, Crown</i>				
<i>Agencies (see Open Accounts further on in this section)</i>				
		16,500 49		
		183,499 51		
Halifax Harbour				
Replacement Doors Shed Ocean Terminal.....	(16)		22,300 00	22,300 00
Projects under \$5,000	(16)		3,600 00	1,617 18
			25,900 00	23,917 18
Quebec Harbour				
Customs Accommodation Shed A	(13)		7,000 00	5,262 47
Churchill Harbour				
Purchase Two Cleaners	(16)		3,000 00	2,656 83
Purchase of Diesel Engine Tug	(16)		20,000 00	17,172 17
			23,000 00	19,829 00
Three Rivers Harbour				
Paving of an Area at Upstream End Shed 10	(13)		3,000 00	2,542 20
Unallotted	(22)		124,599 51	
Total Generally Unforeseen				
and Miscellaneous				
		183,499 51	183,499 51	51,550 85
		<u>\$1,721,499 51</u>	<u>\$1,721,499 51</u>	<u>\$1,251,925 27</u>

*Amounts shown in the first column under "Estimates" represent the Capital Budget as presented by the National Harbours Board through the Minister of Transport and subsequently approved by Parliament. Those in the second column represent the details of the voted appropriations as provided by Parliament, and those in the third column, the net expenditures made from these appropriations only.

Except where stated otherwise, all contracts are on a unit price basis, and the amount of the contract is the estimated amount.

In accordance with section 29 of the National Harbours Board Act, c. 42, 1936, as amended, certificates of indebtedness for \$1,251,925.27 bearing interest at 3½ per cent per annum were issued to the Government of Canada to cover the above expenditures.

Vote 534 To provide for payment to National Harbours Board of the amount hereinafter set forth, to be applied in payment of the deficit (exclusive of interest on Dominion Government advances and depreciation on capital structures) arising in the calendar year 1951, in the operation of the Churchill Harbour

Expenditures..... (33) \$ 128,800 00
55,405 99

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
Return on Investments	357,004 26	409,494 60
Special Receipts and Other Credits—		
Non-Active Accounts		118,934 10
	<u>\$ 357,004 26</u>	<u>\$ 528,428 70</u>

Details

Ordinary Revenue—	
Return on Investments: Net income surplus, 1951—	
Port Colborne Elevator, \$239,738.25; Prescott Elevator, \$117,266.01	\$ 357,004 26

Certified correct.

R. K. SMITH,
Chairman, National Harbours Board.

Changes in Non-Active Asset Accounts

The status of the Non-Active Asset Accounts in which changes have occurred during the year is as follows:

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Non-Active Advances—				
Halifax	14,043,804 65	986,408 22		15,930,212 87
Quebec	28,656,081 38	27,254 35		28,683,335 73
Three Rivers	3,987,356 39	2,542 20		3,989,898 59
Port Colborne	123,401 51	58,142 77		181,544 28
Churchill	479,284 63	177,577 73		656,862 36
	<u>\$ 48,189,928 56</u>	<u>\$ 1,251,925 27</u>		<u>\$ 49,441,853 83</u>

These advances cover capital expenditures and are fully secured by certificates of indebtedness.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Loans to, and Investments in, Crown Agencies				
<i>Miscellaneous—</i>				
A Montreal	62,658,718 70	896,734 40	10,550 46	63,544,902 64
A Jacques Cartier Bridge	19,426,000 00		750,000 00	18,676,000 00
A Vancouver	24,604,097 86	90,698 36		24,694,796 22
	<u>\$106,688,816 56</u>	<u>\$ 987,432 76</u>	<u>\$ 760,550 46</u>	<u>\$106,915,698 86</u>

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
B National Harbours Board—				
Special Account No. 1	1,574,336 25	22,009,765 80	22,244,710 45	1,809,280 90
Special Account No. 2	211,302 67	40,695 74	102,150 48	272,757 41
Special Account No. 3	1,546,708 35	5,479,929 72	5,197,548 88	1,264,327 51
	<u>3,332,347 27</u>	<u>27,530,391 26</u>	<u>27,544,409 81</u>	<u>3,346,365 82</u>

**Insurance, Pension and Guaranty
Accounts**

Pension and Retirement Funds—

C National Harbours Board Pension				
Fund	3,950,680 22	358,575 82	912,869 14	4,504,973 54
	<u>\$ 7,283,027 49</u>	<u>\$ 27,888,967 08</u>	<u>\$ 28,457,278 95</u>	<u>\$ 7,851,339 36</u>

A Generally, in connection with these accounts, there are Parliamentary appropriations provided, the expenditures from which are treated as Loans to, and Investments in, Crown Agencies through such accounts. The appropriations in the present year, and the accounting therefor, follow:

Vote 569 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1951 on any or all of the following accounts:

	*Estimates	*Appropriations	*Expenditures
Reconstruction and Capital Expenditures—			
Montreal Harbour			
Construction Storage Yard Section 43	7,950 00	7,950 00	7,921 23
Macadam Paving Wharves Sections 35-37	61,000 00	61,000 00	59,242 07
Contract: Chas. Duranceau Ltd., \$56,015; payment in full.			
Filling Ramps, Victoria Pier	5,500 00	5,500 00	2,969 42
Purchase eight diesel locomotives	868,543 00		
Less: From Replacement Fund	193,575 00		
	<u>674,968 00</u>	674,968 00	612,898 65
Cargo Handling Fixtures, Sheds, 4-6-7 to 15	6,700 00	6,700 00	2,248 58
Extension Shed 14, Jacques Cartier Pier	178,000 00	178,000 00	20,376 63
Expenditures to date on this project were \$67,656.42.			
Contract: Chas. Duranceau Ltd. \$267,950; payments, \$9,569.70.			
Construction Exit Ramp Shed 19	21,000 00	21,000 00	12,177 76
Contract: Chas. Duranceau Ltd. \$11,750; payment in full.			
Hand Starting Compensators, Elevator 1, Conveyor	9,100 00	9,100 00	9,058 19
Building for mechanical equipment	17,000 00	17,000 00	16,888 17
Contract: A. F. Byers Construction Co. Ltd., \$10,376; payment in full.			
Extension Water System, King Edward Pier	5,700 00	5,700 00	4,721 48
Extension Water System, Sutherland Pier and Sections 44-49	65,000 00	65,000 00	58,486 42
Contract: Spino Construction Ltd., \$25,250; payment in full.			
Installation Fire Protection Sheds 2-10	75,000 00	75,000 00	69,564 67
Contract: Automatic Sprinkler Co. of Canada Ltd., \$66,944.30; payment in full.			
Projects under \$5,000	20,050 00	20,050 00	14,379 00
	<u>1,146,968 00</u>	<u>1,146,968 00</u>	<u>890,932 27</u>

	<u>*Estimates</u>	<u>*Appropriations</u>	<u>*Expenditures</u>
Vancouver Harbour			
Reconstruction Elevator No. 4	339,306 41		
Less: From Replacement Fund.....	79,774 08		
From Proceeds from Insurance Claim..	179,532 33		
	<u>259,306 41</u>		
	80,000 00	80,000 00	80,000 00
Contract: Commonwealth Construction Co. Ltd., cost plus fixed fee of \$8,700; payments to contractor, \$300,084.16.			
	<u>\$1,226,968 00</u>	<u>\$1,226,968 00</u>	<u>\$ 970,932 27</u>

*Amounts shown in the column under Estimates represent the Capital Budget as presented by the National Harbours Board through the Minister of Transport and subsequently approved by Parliament. Those in the second column represent the details of the voted appropriations as provided by Parliament, and those in the third column, the net expenditures made from these appropriations.

The amount of \$203,000 as shown in the Printed Estimates to be expended from Replacement Funds was increased to \$273,349.08, of which \$193,575 was for Montreal Harbour and \$79,774.08 for Vancouver Harbour.

Except where stated otherwise, all contracts are on a unit price basis, and the amount of the contract is the estimated amount.

In addition to the above vote, an amount of \$16,500.49 was transferred from the Generally Unforeseen Item of Vote 533 to Loans to, and Investments in, Crown Agencies, and used for Capital Expenditures.

The details of these expenditures are as follows:

	<u>Appropriations</u>	<u>Expenditures</u>
Montreal Harbour		
Projects under \$5,000	5,802 13	5,802 13
Vancouver Harbour		
Projects under \$5,000	10,698 36	10,698 36
	<u>\$ 16,500 49</u>	<u>\$ 16,500 49</u>

The following is a condensed distribution of the total advances made under Loans to, and Investments in, Crown Agencies.

	<u>Montreal</u>	<u>Vancouver</u>	<u>Total</u>
Vote 533	5,802 13	10,698 36	16,500 49
Vote 569	890,932 27	80,000 00	970,932 27
	<u>\$ 896,734 40</u>	<u>\$ 90,698 36</u>	<u>\$ 987,432 76</u>

In accordance with section 29 of the National Harbours Board Act c. 42, 1936, as amended, certificates of indebtedness for \$987,432.76 bearing interest at 3½ per cent per annum, were issued to the Government of Canada to cover the above expenditures.

The credits in these accounts, represented reductions of principal.

B These accounts are maintained in accordance with the provisions of section 23 of the Act.

Credits in Special Account No. 1 represent current revenue while debits represent expenditures for operating and maintenance expenses.

Cash deposits received from contractors as guarantee for the satisfactory completion of construction projects are credited to Special Account No. 2 and released on administrative certification. Bonds furnished as security are held in the custody of the Minister of Finance, but are not recorded in this account. At the close of 1951-52 bonds so held in respect of the Board amounted to \$105,500 which included \$20,000 in connection with long-term leases of Board property at Montreal Harbour.

Transactions in respect of the various reserve funds, for the replacement of fixed assets, fire and general insurance, general workmen's compensation and other miscellaneous funds, are recorded in Special Account No. 3.

C The National Harbours Board Pension Plan was established by the Board in 1943 to provide pensions similar to those under the Civil Service Superannuation Act, 1924, as amended, for permanent employees. Credits to this account consist of (a) contributions by employees for current service, (b) contribution for prior service where the employee elects to pay arrears, (c) contribution by the Board of an amount equal to the contributions of the employees, and (d) interest at 4 per cent per annum for the year ended December 31, 1951 credited by the Department of Finance. Debits represent benefits paid.

PUBLIC ACCOUNTS, 1951-52: PART II

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(13) Buildings and Works, including Land—			
Acquisition and Construction	1,412,000 00	1,126,040 30	1,084,271 82
(16) Equipment—			
Acquisition and Construction	184,900 00	125,884 97	380,765 06
(22) All other Expenditures (other than Special Categories)....	124,599 51		
SPECIAL CATEGORIES			
(33) Deficits	128,800 00	55,405 99	188,172 31
Total	<u>\$1,850,299 51</u>	<u>\$1,307,331 26</u>	<u>\$1,653,209 19</u>

1951-52
PUBLIC ACCOUNTS

PART II
ZZ

DEPARTMENT OF VETERANS AFFAIRS

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF VETERANS AFFAIRS

APPROPRIATIONS AND EXPENDITURES

NOTE.—Revenues are shown on page ZZ-24, Open Accounts on page ZZ-25 and Expenditures by Standard Objects on page ZZ-42.

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
ZZ-3	Stat.	Minister of Veterans Affairs—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
ZZ-4	535\	Departmental Administration.....	2,245,070 00	2,168,360 69	2,059,803 41
	818}				
ZZ-4	536	District Services—Administration.....	2,702,171 00	2,647,387 63	2,746,364 20
ZZ-5	537	Veterans' Welfare Services.....	3,288,364 00	3,156,857 23	3,351,417 93
		Treatment Services—			
ZZ-5	538	Operation of Hospitals and Administration..	36,249,295 00	35,596,887 75	33,988,756 19
ZZ-7	539	Medical Research and Education.....	375,000 00	287,107 98	194,797 10
ZZ-7	540	Hospital Construction, Improvements, New Equipment and Acquisition of Land.....	4,217,900 00	3,757,902 26	3,386,840 51
ZZ-12	541	Prosthetic Services—			
		Supply, Manufacture and Administration....	1,018,130 00	951,497 91	897,670 56
ZZ-12	Stat.	Canadian Pension Commission—			
		Salaries of Commissioners.....	134,453 27	134,453 27	114,000 00
ZZ-12	542\	*Administration Expenses.....	2,191,434 00	2,032,505 13	2,007,063 21
	819}				
ZZ-13	543	Veterans Bureau.....	490,177 00	473,333 87	435,816 67
ZZ-13	544	War Veterans' Allowance Board—Administra- tion.....	187,268 00	182,902 77	196,639 93
ZZ-13	545	Veterans' Insurance.....	88,367 00	80,485 55	79,794 55

PENSIONS AND OTHER BENEFITS

ZZ- 14	546\				
	820\	*Pensions.....	103,775,000 00	103,677,372 26	95,549,580 04
	649}				
ZZ- 14	547	Newfoundland Special Awards.....	30,000 00	26,061 89	27,317 53
ZZ- 15	548	War Veterans' Allowances.....	26,585,000 00	23,544,759 50	22,923,331 95
ZZ- 15	549\	Assistance Fund (War Veterans' Allowances)...	950,000 00	909,642 49	731,822 75
	821}				
ZZ- 15	550	Unemployment Assistance.....	50,000 00	14,482 38	24,274 01
ZZ- 15	822\	*Assistance to Unemployable Veterans.....	2,215,000 00	2,206,812 21	
	650}				
ZZ- 15	551	Hospital and Other Allowances.....	3,100,000 00	2,854,816 10	3,556,729 02
ZZ- 16	552	Gallantry Awards—World War 2.....	18,000 00	17,662 43	17,334 18
ZZ- 16	Stat.	Annuity to Colonel John T. C. Thompson....	4,339 01	4,339 01	5,000 00

MISCELLANEOUS PAYMENTS

ZZ- 16	553	Employers Liability Compensation.....	180,000 00	179,940 31	179,951 33
ZZ- 16	554	Last Post Fund.....	135,000 00	114,296 52	92,364 60
ZZ- 16	555	Grant to Canadian Legion.....	9,000 00	9,000 00	9,000 00
ZZ- 17		*Transfer from Vote 245, Defence Forces (De- partment of National Defence).....	424,227 00		
ZZ- 17	651	*To provide for adjustment in the amounts paid to the Imperial War Graves Commission....	530,000 00	934,518 59	466,098 86
ZZ- 17		Transfer from Vote 248, War Museum and Erection of Headstones in Canada (Depart- ment of National Defence).....	41,250 00	21,604 61	32,182 01
ZZ- 17		Transfer of Vote 249, Battlefields Memorials (Department of National Defence).....	55,617 00	49,673 21	57,109 68

See Page	No. of Vote		1951-52 Appropriations	1951-52 Expenditures	1950-51 Expenditures
SOLDIER SETTLEMENT AND VETERANS' LAND ACT					
ZZ-17	556	To provide for the cost of administration of Veterans' Land Act; Soldier Settlement and British Family Settlement.....	4,606,624 00	4,429,330 89	4,402,326 82
ZZ-18	557	*To provide for the upkeep of property, Veterans' Land Act.....	80,000 00	77,485 86	83,734 05
ZZ-19	558	*To provide for the payment of grants to veterans settled on Provincial and Dominion Lands...	1,100,000 00	651,768 77	1,174,757 95
ZZ-19	559	To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands under Section 35A of the Veterans' Land Act, 1942 as amended.....	300,000 00	216,972 70	325,301 15
ZZ-19	560	*Soldier Settlement (Reductions of indebtedness)	150,000 00	149,998 71	149,999 52
ZZ-19	561	*To authorize and provide, subject to the approval of the Governor in Council, for necessary remedial work on properties.....	15,000 00	7,848 32	7,974 15
ZZ-19	562 } 823 }	To authorize and provide, subject to the approval of the Governor in Council in each case, for the completion of necessary remedial work to houses and services constructed under the 1945 building program.....	66,400 00	24,445 68	19,587 36
ZZ-20	Stat.	Exchequer Court Awards.....	54,595 79	54,595 79	
ZZ-20	Stat.	Reductions in Veterans' Land Act Advances..	309,073 80	309,073 80	13,505 86
ZZ-20		Write down of Active Assets to Non-active Accounts—Soldier and General Land Settlement.....	13,252 87	13,252 87	
ZZ-20	Stat.	Provision for Reserve for Conditional Benefits.	7,599,740 17	7,599,740 17	7,110,123 36
TERMINABLE SERVICES					
ZZ-21	563 } 652 }	*Post Discharge Rehabilitation Benefits.....	6,712,500 00	6,594,033 51	13,501,632 92
ZZ-22	Stat.	War Service Gratuities.....	281,679 97	281,679 97	442,383 06
ZZ-22	Stat.	Re-establishment Credits.....	9,544,096 44	9,544,096 44	16,425,704 46
GENERAL					
ZZ-24	Stat.	Gratuities to families of deceased employees....	25,542 24	25,542 24	23,824 20
		<i>Expenditures: from Appropriations not required for 1951-52.....</i>			123,909 03
		Total.....	\$222,160,567 56	\$216,026,529 27	\$216,947,824 11

*Complete title is shown in the following details.

Salary of Minister, Hon. Hugues Lapointe, Salaries Act, c. 24, 1944.....	(1)	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	(2)	\$	2,000 00

Hon. Hugues Lapointe received travelling expenses of \$1,489.56 which were charged to Vote 535.

Votes 535 and 818 Departmental Administration		Estimates	Allotments	Expenditures
	Salaries	(1) 1,936,850 00	1,936,850 00	1,898,960 32
	Allowances	(2) 2,220 00	3,150 00	3,088 85
A	Professional and Special Services	(4) 11,000 00	11,000 00	10,622 00
	Travelling Expenses—Staff	(5) 41,500 00	41,500 00	37,249 67
	Freight, Express and Cartage	(6) 3,500 00	2,000 00	869 65
	Postage	(7) 4,000 00	6,000 00	4,505 29
	Telephones, Telegrams and Teletype Services	(8) 6,000 00	7,500 00	6,874 70
	Printing of Departmental Reports and Other Publications	(9) 17,500 00	14,570 00	5,024 87
	Advertising and Publicity	(10) 6,000 00	6,000 00	5,501 60
	Office Stationery, Supplies and Equipment	(11) 90,000 00	110,000 00	102,349 30
	Rental—Hollerith Machines	(11) 21,500 00	20,500 00	20,040 09
	Campaign Stars and Medals, including Cost of Distribution	(22) 75,000 00	75,000 00	65,917 56
	Sundries	(22) 5,000 00	7,500 00	7,356 88
	Grave Markers	(22) 25,000 00	3,500 00	
		<u>\$2,245,070 00</u>	<u>\$2,245,070 00</u>	<u>\$2,168,360 69</u>

This vote was provided for the general expenses and salaries of the Deputy Minister, the administration staff of the Department at Head Office, and other items as detailed above.

Travelling expenses paid to L. A. Mutch, Parliamentary Assistant to the Minister of Veterans Affairs, amounted to \$1,906.50.

A Includes the sum of \$10,375 paid to Walter S. Woods, former Deputy Minister of the Department, for the production of a history of the wartime activities of the Department of Veterans Affairs and of its predecessor, the Pensions Branch of the Department of Pensions and National Health. Travelling expenses, \$157.82 and out-of-pocket expenses for stenographic and clerical assistance, \$233.07 were also paid from this vote. The total cost was \$10,765.89.

Vote 536 District Services—Administration		Estimates	Allotments	Expenditures
	Salaries	2,264,667 00	2,282,167 00	2,282,167 00
	Allotted from Vote 131, Salaries, etc.	30,000 00	30,000 00	15,129 55
		(1) 2,294,667 00	2,312,167 00	2,297,296 55
	Allowances	(2) 5,004 00	5,004 00	4,125 02
	Professional and Special Services	(4) 1,000 00	1,000 00	656 18
	Travelling Expenses—Staff	(5) 25,000 00	33,500 00	27,972 44
	Freight, Express and Cartage	(6) 22,000 00	24,000 00	22,275 62
	Postage	(7) 32,000 00	29,000 00	25,949 71
	Telephones, Telegrams and Teletype Services	(8) 25,000 00	33,500 00	30,211 44
	Office Stationery, Supplies and Equipment	(11) 70,000 00	75,500 00	62,053 09
	Materials and Supplies	(12) 55,000 00	52,000 00	48,798 20
A	Acquisition of Motor Vehicles	(16) 50,000 00	35,000 00	34,641 92
	Repairs and Upkeep of Equipment	(17) 90,000 00	73,500 00	70,579 08
	Light and Power	(19) 7,000 00	3,000 00	2,451 76
	Water Rates	(19) 500 00	500 00	449 86
B	Sundries	(22) 25,000 00	24,500 00	19,926 76
		<u>\$2,702,171 00</u>	<u>\$2,702,171 00</u>	<u>\$2,647,387 63</u>

This vote was provided for the general expenses and salaries of the administrative staff of the Department in the District Offices.

During the fiscal year 1947-48 minor overpayments of salary occurred amounting to \$501.61. Of this amount \$250.77 has since been recovered, leaving an outstanding balance of \$250.84.

A Expenditures represented the net cost of 2 ambulances, 4 trucks, 2 station wagons and 11 cars.

B Included \$8,664.50 representing interest paid on closing of individual veterans' accounts in Canadian Pension Commission Administration Trust Fund and Veterans' Administration Trust Fund.

Vote 537 Veterans' Welfare Services

		Estimates	Allotments	Expenditures
	Salaries	(1) 2,875,918 00	2,875,918 00	2,816,890 01
	Allowances	(2) 3,996 00	3,000 00	1,592 35
	Professional and Special Services	(4) 30,000 00	25,000 00	15,073 40
	Training and Aftercare of Blinded Pensioners by Canadian National Institute for the Blind	(4) 60,000 00	60,000 00	44,141 14
	Fees of Advisory Committees— Re-establishment Credits	(4) 1,000 00	796 00	70 00
A	Special Welfare and Placement Services	(4) 18,400 00	18,400 00	17,084 52
B	Part Time Instructors' Fees and Other Expenses of Correspondence Courses	(4) 20,000 00	20,000 00	14,378 70
	Travelling Expenses—Staff	(5) 160,000 00	160,000 00	145,187 22
	Freight, Express and Cartage	(6) 750 00	750 00	643 10
	Postage	(7) 27,000 00	26,000 00	21,794 73
	Telephones and Telegrams	(8) 23,000 00	30,000 00	26,910 58
	Advertising and Publicity	(10) 5,000 00	5,000 00	27 50
	Office Stationery, Supplies and Equipment	(11) 50,000 00	47,000 00	39,073 45
	Light and Power	(19) 1,300 00	1,000 00	628 00
	Travelling Expenses—Applicants, Recipients and Escorts	(22) 5,000 00	7,500 00	6,605 92
C	Sundries	(22) 7,000 00	8,000 00	6,756 52
		<u>\$3,288,364 00</u>	<u>\$3,288,364 00</u>	<u>\$3,156,857 23</u>

A This allotment covers the placement services rendered by the National Society for the Deaf and Hard of Hearing, \$7,084.52; and the Canadian Paraplegic Association, \$10.00.

B This allotment covers payments to part time instructors engaged for the purpose of marking correspondence courses.

C Includes expenditures for heat, \$1,183.95, minor disbursements for assistance to veterans, \$4,181.03.

Vote 538 Treatment Services—Operation of Hospitals and Administration

		Estimates	Allotments	Expenditures
	Salaries and Wages	(1) 21,769,295 00	22,019,295 00	22,009,064 61
	Allowances	(2) 43,000 00	43,000 00	34,399 99
A	Professional and Special Services	(4) 7,250,000 00	7,567,292 49	7,473,711 65
	Canadian Corps of Commissionaires Services.....	(4) 285,000 00	310,000 00	309,665 30
B	Canadian Red Cross Society—Arts and Crafts Program	(4) 55,000 00	59,207 51	59,207 51
	Travelling Expenses—Staff	(5) 165,000 00	168,000 00	158,444 98
	Freight, Express and Cartage	(6) 55,000 00	47,500 00	44,276 81
	Postage	(7) 22,000 00	22,000 00	19,072 07
	Telephones and Telegrams.....	(8) 95,000 00	120,000 00	117,378 90
	Printing of Treatment Services Bulletins	(9) 16,000 00	16,000 00	9,600 25
	Office Stationery, Supplies, Equipment and Furnishings	(11) 95,000 00	95,000 00	77,753 54
C	Materials and Supplies	(12) 7,100,000 00	7,385,000 00	7,131,894 00
D	Repairs and Upkeep of Buildings and Works, including Land	(14) 680,000 00	680,000 00	655,261 56
	Repairs and Upkeep of Equipment	(17) 200,000 00	170,000 00	158,157 38
	Light and Power	(19) 300,000 00	335,000 00	332,662 37
	Water Rates	(19) 100,000 00	109,000 00	103,039 53
	Taxes and Other Charges	(19) 10,000 00	10,000 00	9,531 85
E	Sundries	(22) 34,000 00	27,500 00	23,629 04
	Travelling Expenses—Patients and Escorts.....	(22) 350,000 00	355,000 00	340,534 67
	Laundry	(22) 475,000 00	571,500 00	563,298 17
F	Loss of Wages	(28) 50,000 00	64,000 00	61,735 15
		<u>39,149,295 00</u>	<u>40,174,295 00</u>	<u>39,692,319 33</u>
G	Less:—Amount recoverable for treatment of patients not the responsibility of the Depart- ment, etc.	(34) 2,900,000 00	3,925,000 00	4,095,431 58
		<u>\$ 36,249,295 00</u>	<u>\$ 36,249,295 00</u>	<u>\$ 35,596,887 75</u>

This vote was provided for the treatment of former members of the forces, and others entitled to treatment under the Department's regulations.

A Expenditures were for the treatment of patients in other than departmental institutions and by other than officials of the Department, and for funerals, grave markers, legal services, etc.

A distribution of expenditures follows:

Medical services	782,382 37	Dental services	172,928 28
Maintenance in hospitals	3,644,714 78	Part time doctors and consultants....	2,007,553 95
Extra hospital charges	252,041 68	Funerals and grave markers	437,325 49
X-Ray services	93,324 78	University Staff Consultants	15,000 00
Nursing services	56,996 47	Other professional services	11,443 85
			<u>\$7,473,711 65</u>

Payments of medical and dental fees of \$3,000 and over are listed at the end of this section.

B This payment to the Canadian Red Cross Society was towards its expenses in operating the Arts and Crafts Program in departmental hospitals.

C A distribution of expenditures for food, hospital supplies, etc., for use in departmental institutions follows:

Food	4,206,219 82	Supplies— <i>Concluded</i>	
Coal and fuel oil	634,981 93	Dental	38,654 64
Employees' uniforms	22,038 96	Laundry	13,045 01
Medical reference library	11,498 07	Power house	16,205 85
Home appliances—Paraplegics	992 66	Cleaning and maintenance	103,979 50
Supplies:		Art and photographic	9,394 39
Medical and surgical	1,445,644 13	Building and ground	51,743 45
X-Ray	194,501 64	Miscellaneous	296,435 13
Ward occupational	86,578 82		<u>\$7,131,894 00</u>

D Details of contracts of \$5,000 or over for improvements, maintenance and repairs of works, buildings and facilities follow:

Montreal, Que., Queen Mary Veterans' Hospital

Replacement of outside steam mains. Contract (1950-51): C. J. Dryden Co. Ltd., \$17,492; payments, including final payment, \$9,287.20.

Interior painting. Contract: Montreal Management and Maintenance Co. Ltd., \$5,618; payment in full.

Ste. Anne de Bellevue, Que., Ste. Anne's Hospital

Marbleum floor covering. Contract: Welcross Ltd., \$6,131.76; payment in full.

Interior painting. Contract: Montreal Management and Maintenance Co. Ltd., \$6,636.55; payment in full.

St. Hyacinthe, Que., Veterans' Hospital

Exterior painting. Contract, Bouchard et Frere Enrg., \$7,245; payment in full.

Replacement of foundations. Contract: Guilmaine and Frere, \$9,800; payment in full.

Toronto, Ont., Sunnybrook Veterans' Memorial Hospital

Exterior painting. Contract: O. Brankston and Sons Ltd., \$5,158; payment in full.

London, Ont., Westminster Hospital

Paving of main hospital road. Contract: Riverside Construction Co. Ltd., \$12,095.06; payment in full.

Saskatoon, Sask., Veterans' Hospital

Painting of buildings. Contract: B. Meikle, \$6,112.30; payment in full.

Vancouver, B.C., Shaughnessy Hospital

Repairs and replacement of roofs. Contract: Geo. D. McLean and Associates, \$83,307.05; payment in full.

E Includes \$4,761.29 for employers' share of unemployment insurance contributions.

F Reimbursement of loss of wages by veterans in reporting for treatment or examinations.

G A distribution follows:

Repayment for services—

Treatment in departmental institutions	3,470,912 55
X-Ray	6,450 35
Dental	1,093 00
Laundry	202,533 27
Recoveries from estates of patients	31,834 39

Sales—

Scrap material	23,496 23
Meals in departmental institutions.	235,648 38
Farm and garden produce	7,376 75
Ward occupational products	55,177 76
Miscellaneous	60,908 90

\$4,095,431 58

Vote 539 Treatment Services—Medical Research and Education

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	(1)	225,000 00	230,000 00	229,013 62
Hospitalization—Departmental and Contract Hospitals	(4)	20,000 00	15,000 00	135 10
Extramural Expenses for Scientific Facilities	(4)	5,000 00	5,000 00	704 20
Travelling Expenses—Staff	(5)	5,000 00	5,000 00	874 68
Special Research Drugs	(12)	60,000 00	60,000 00	32,904 50
Special Research Equipment	(16)	30,000 00	30,000 00	16,072 05
Travelling Expenses—Patients and Escorts	(22)	5,000 00	5,000 00	
Medical Education	(22)	15,000 00	15,000 00	6,358 18
Miscellaneous Research Expenses	(22)	5,000 00	5,000 00	1,045 65
Loss of Wages	(28)	5,000 00	5,000 00	
		<u>\$ 375,000 00</u>	<u>\$ 375,000 00</u>	<u>\$ 287,107 98</u>

Details of expenditures arising from educational leave, on full pay, granted under authority of P.C. 8/3600, August 13, 1948, follow:

<u>Name</u>	<u>Period</u>	<u>Living expenses</u>	<u>Fees</u>
Belkin, A.	Aug. 22 to Oct. 22	168 00	
Branch, E. A. G.	Apr. 21 to 30	160 00	5 00
Buchanan, G. A.	Apr. 27 to May 4	185 00	75 00
Fisher, A. D.	Sept. 7 to Dec. 12	260 00	
Gear, W. M.	Feb. 23 to Mar. 1	114 00	5 00
Herring, M. J.	Sept. 7 to Dec. 12	139 00	
MacCoubrey, F. E.	Sept. 7 to Dec. 12	101 00	
McLellan, N. W.	Sept. 4 to Oct. 19	448 00	200 00
Munroe, L. P.	Sept. 7 to Dec. 12	136 00	
Ruthven, Z. H.	Feb. 23 to Mar. 1	204 00	5 00
Simmons, H. E.	Apr. 26 to May 9	310 00	75 00
Smith, W. H.	Apr. 2 to 6	68 00	75 00
Snider, N. W.	Apr. 2 to 6	200 00	75 00
Taylor, K. M.	Sept. 7 to Dec. 8	262 00	
Sundry payments of less than \$100 each (17)		496 00	320 00
Total		<u>\$ 3,251 00</u>	<u>\$ 835 00</u>

Vote 540 Treatment Services—Hospital Construction, Improvements, New Equipment and Acquisition of Land

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Hospital Construction and Improvements including Acquisition of Land	(13) 3,742,900 00		
<i>Nova Scotia</i>			
Camp Hill Hospital, Halifax			
Animal Building		74,779 00	73,035 05
Contract: J. H. Leedham Co. Ltd., \$73,035.05; payment in full.			
Pavilion "A"—Remodel		213,000 00	173,651 22
Contract: Fundy Construction Co. Ltd., \$213,000; payments, \$171,688.72.			
Planting Programme		9,500 00	8,526 52
Contract: Maritime Landscape Gardening Ltd., \$5,470; payment in full.			

	Estimates	Allotments	Expenditures
<i>New Brunswick</i>			
Lancaster Hospital, Saint John			
Additions and Alterations		602,000 00	569,398 36
Expenditures on this project to date were \$1,856,121.57.			
Contracts (1949-50) and (1950-51): Richard and B. A. Ryan, Ltd., \$2,357,804.34, payments, \$549,955.66; payments to date, \$1,639,024.11.			
Architects' fees: H. S. Brennan, \$19,442.70; payments to date, \$130,092.76.			
Quarantine Building		3,000 00	909 33
<i>Quebec</i>			
Quebec Veterans Hospital, Quebec			
Construction		1,075,162 00	1,065,303 05
Expenditures on this project to date were \$1,710,207.35.			
Contract (1949-50) for foundation, tunnel, etc.: Magloire Cauchon, Ltée., \$225,202.05; payments, including final payment, \$3,000.			
Contract (1950-51) for construction: A. Deslauriers and Sons, Ltd., \$4,777,012; payments, \$895,791.99; payments to date, \$968,979.68.			
Contract (1950-51) for structural steel: Eastern Canada Steel and Iron Works, \$478,317; payments, \$145,098.			
Architects' fees: Charles A. Jean and G. Fernand Caron, \$913.06; payments to date, \$188,244.67.			
Payment of \$20,500 was made to the Municipality of Ste. Foy, Quebec, \$8,000 for water rates and \$12,500 for extension of water mains and sewage system (a similar payment of \$12,500 was also made by Soldier Settlement and Veterans' Land Act).			
Queen Mary Veterans' Hospital, Montreal			
Additional Accommodation		23,169 22	23,169 22
Expenditures on this project to date were \$223,073.06.			
Architects' fees: Eugene Larose, \$23,169.22; total payments, \$203,166.94.			
Huts 10, 11, 12 and 13—Sidewalks and Drains.....		1,893 00	1,893 00
Expenditures on this project to date were \$9,465.			
Contract (1950-51): Charles Duranceau Ltd., \$9,465; payments, including final payment, \$1,893.			
District Garage		45,000 00	41,656 98
Expenditures on this project to date were \$78,649.50.			
Contract (1950-51): J. J. Shea and Co. Ltd., \$78,475.98; payments, including final payment, \$41,656.98.			
Alterations to Clinic		7,950 00	7,950 00
Contract: Richard and B. A. Ryan, Ltd., \$7,950; payment in full.			
Office and Dressing Room Accommodation.....		9,900 00	5,000 00
Contract: Richard and B. A. Ryan Ltd., \$9,900; payments, \$5,000.			
Ste. Anne's Hospital, Ste. Anne de Bellevue			
Reconstruction of Power House		40,000 00	37,083 88
Expenditures on this project to date were \$255,018.14.			
Contract (1949-50) for boiler installation: John Inglis Co. Ltd., \$54,082; payments, including final payment, \$6,305.50. Contract reduced from \$60,991.			

EstimatesAllotmentsExpenditures*Quebec—Concluded*

Contract (1950-51) for construction: Walter G. Hunt Co. Ltd., \$194,596.34; payments, including final payment, \$25,083.28.		
Architects' fees: Edward J. Turcotte, \$5,695.10; payment in full.		
Grading, drainage, etc.,—Sidewalks, Lawn Sprinkler System	10,721 00	10,312 00
Contract (1950-51): Trudeau and Sons Ltd., \$16,990; payments including final payment, \$10,312.		
Grading, planting, sodding	7,520 00	253 19
Construction—Sewage Pump House	93,205 00	75,590 01
Expenditures on this project to date were \$85,585.50.		
Contract (1950-51): Walter G. Hunt Co. Ltd., \$98,464.20; payments, \$75,590.01; payments to date, \$85,422.51.		
Alterations—Verandah—Mental Infirmary	5,500 00	4,800 00
Emergency Generator	17,976 00	17,975 34
Contract: Eastern Canada Engines Ltd., \$17,975.34; payment in full.		
Purchase of Land	2,810 00	2,809 33
Renovation of Bathrooms	36,025 00	36,025 00
Contract: E. Leger, \$36,025; payment in full.		
Replacement, Foundations	33,980 00	33,980 00
Contract: E. Leger, \$33,980; payment in full.		

Ontario

Ottawa Civic Hospital, Ottawa		
Alterations—Veterans' Pavilion	9,778 00	9,503 24
Sunnybrook Veterans Memorial Hospital, Toronto		
Active Treatment and Out-patient Building	95,023 38	95,023 38
Expenditures on this project to date were \$5,837,754.06.		
Contract (1944-45): Redfern Construction Co. Ltd., \$5,100,441.08; payment, \$95,023.38 as authorized by P.C. 116/1525 of March 17, 1952, in full and final settlement of all claims arising out of increased costs of labour and materials. This payment is in addition to the final payment reported in Public Accounts, 1951.		
Landscaping Area C	7,480 00	7,272 07
Contract: Sunnybrook Nurseries, \$7,100; payment in full.		
Laboratory Construction	24,700 00	17,929 99}
Research Laboratory	24,600 00	21,000 00}
Contract: Redfern Construction Co. Ltd., \$46,503.50; payments, \$38,929.99.		
Miscellaneous construction accounts	10,000 00	6,834 20
Road Re-location and Reconstruction	32,115 00	32,115 00
Expenditures on this project to date were \$41,859.24.		
Contract (1950-51): Kamlee Construction Ltd., \$41,717.10; payments, including final payment, \$32,115.		
Westminster Hospital, London		
Fire Alarm System	24,465 00	21,819 46
Expenditures on this project to date were \$31,947.65.		
Contract (1950-51): D. C. Electric Co., \$29,230; payments, including final payment, \$19,101.81.		

	Estimates	Allotments	Expenditures
<i>Ontario—Concluded</i>			
Doctors' Call System		1,483 00	1,482 39
Expenditures on this project to date were \$13,038.09.			
Contract (1950-51): Canadian Algor Co., \$13,038.09; payments, including final payment, \$1,482.39.			
Construction—Mental Reception Unit		187,047 40	187,047 40
Expenditures on this project to date were \$3,842,740.46.			
Contract (1949-50) for installation of new boilers: Sterling Construction Co. Ltd., \$132,906.80; payments, including final payment, \$40,000.			
Payment of \$147,047.40 as authorized by P.C. 34/4536 of August 30, 1951, in full and final settlement of all claims arising out of increased costs of labour and materials was made to the Sterling Construction Co. Ltd., in respect of 1946-47 contract of \$1,764,166.29.			
Service Road—Nurses Residence		5,400 00	3,901 13}
Parking lots and Roadway System		43,000 00	38,508 26}
Expenditures on these projects to date were \$66,962.85.			
Contracts (1950-51): T. J. Branton and Co. Ltd., \$53,184.85; payments, \$37,967.73; payments to date, \$53,084.85.			
Contract (1950-51): Alford Electric Ltd., \$13,878; payments, including final payment, \$4,441.66.			
Laundry, Generators, Incinerator, etc.		65,000 00	29,182 41
Contract for installation of incinerator: Francis Hankin and Co. Ltd., \$11,787; payment in full.			
Contract for alterations to laundry: Putherbough Construction Co. Ltd., \$122,300; payments, \$17,140.50.			
Tubular Fire Escapes		3,380 00	
Grading, planting—Units 1 and 2		5,000 00	2,763 00
Grading, planting—Mental Infirmary		10,000 00	4,824 83
Contract: Sunnybrook Nurseries, \$10,485; payments, \$4,718.25.			
Exercise yard—Mental patients		1,834 00	1,834 00
Alterations—B and D Wards		7,600 00	7,205 68
Sewer Replacement		1,830 78	129 38
<i>Manitoba</i>			
Deer Lodge Hospital, Winnipeg			
Replacement of 300 Bed Hospital		25,000 00	23,847 60
Expenditures on this project to date were \$42,000.			
Architects' fees: Moody and Moore, \$23,847.60; payments to date, \$42,000.			
Remodel Front Entrance		17,418 00	17,078 00
Expenditures on this project to date were \$31,568.			
Contract (1950-51): G. A. Baert, \$31,568; payments, including final payment, \$17,078.			
<i>Saskatchewan</i>			
Veterans' Home, Regina			
Replacement of Boilers		11,770 00	11,270 00
Contract: Trail Plumbing and Heating (Sask.) Ltd., \$11,770; payments, \$11,270.			
University Hospital, Saskatoon			
Grant		4,976 62	
<i>Alberta</i>			
Colonel Belcher Hospital, Calgary			
Purchase of Lots		71,700 00	71,649 57
Payment of \$50,500 was made to Dorothy Graham Ingraham and \$21,000 to Isaac Foster Fitch and Estelle Jean Fitch.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>British Columbia</i>			
Shaughnessy Hospital, Vancouver			
New Wing—250 beds—Services and Service Building		34,000 00	
Cystoscopic and G.U. Clinic		24,630 00	145 15
Grade Fill, Block 736		5,000 00	3,850 00
Health and Occupational Centre, Burnaby			
Planting Programme 1951-52.....		500 00	
Veterans' Hospital, Victoria			
Construction—60 Bed Pavilion		254,152 00	190,029 32
Expenditures on this project to date were \$328,877.51.			
Contract (1950-51): Dawson and Hall Ltd., \$362,264; payments, \$185,394.45; payments to date, \$308,317.60.			
Architects' fees: Mercer and Mercer, \$4,634.87; payments to date, \$20,387.18.			
Construction—200 Bed Hospital		7,463 00	
<i>General</i>			
All Institutions—Fire Protection		180,000 00	148,768 32
Camp Hill Hospital, Halifax, N.S.			
Contract (1950-51): Maritime Automatic Sprinkler Ltd., \$12,900; payments, including final payment, \$300.			
Contract: The Dominion Sprinkler Co. Ltd., \$18,650; payment in full.			
Lancaster Hospital, Saint John, N.B.			
Contract: Scotia Sprinklers Ltd., \$15,200; payments \$10,764.			
Veterans' Hospital, St. Hyacinthe, Que.			
Contract (1950-51): The Dominion Sprinkler Co. Ltd., \$14,992; payments, including final payment, \$3,763.78.			
Veterans Home, Toronto, Ont.			
Contract: Automatic Sprinkler Co. of Canada Ltd., \$19,175; payment in full.			
Westminster Hospital, London, Ont.			
Annex			
Contract: Vipond Automatic Sprinkler Co. Ltd., \$35,800; payment in full.			
Wards G, H, J and K			
Contract (1950-51): Vipond Automatic Sprinkler Co. Ltd., \$30,701.01; payments, including final payment, \$3,523.71.			
Bellevue Veterans' Home, Amherstburg, Ont.			
Contract: C. V. Peters Co. Ltd., \$5,940; payments, \$5,692.			
Veterans' Home, Winnipeg, Man.			
Contract: John Plaxton Co. Ltd., \$17,600; payments, \$13,500.			
Veterans' Home, Regina, Sask.			
Contract: J. C. Davis Ltd., \$13,769.80; payment in full.			
Veterans' Home, Vancouver, B.C.			
Contract: Barr and Anderson Ltd., \$12,681; pay- ment in full.			
Projects under \$5,000		133,000 00	122,854 64
Unallotted		463 60	
Total Hospital Construction and Improvements, etc.	3,742,900 00	3,642,900 00	3,267,189 90
Construction or Acquisition of Equipment..... (16)	475,000 00	575,000 00	490,712 36
	<u>\$4,217,900 00</u>	<u>\$4,217,900 00</u>	<u>\$3,757,902 26</u>

All contracts were awarded through the Department of Public Works.

Vote 541 Prosthetic Services—Supply, Manufacture and Administration

		Estimates	Allotments	Expenditures
Salaries	(1)	635,780 00	641,780 00	640,895 63
Travelling Expenses—Staff	(5)	7,500 00	7,500 00	5,428 79
Freight, Express and Cartage	(6)	8,000 00	8,000 00	7,612 84
Postage	(7)	4,000 00	4,000 00	3,570 16
Telephones and Telegrams	(8)	2,000 00	3,000 00	1,709 06
Office Stationery, Supplies and Equipment	(11)	3,500 00	2,500 00	1,363 17
Materials and Supplies	(12)	395,000 00	389,000 00	365,559 31
Construction or Acquisition of Equipment	(16)	10,000 00	7,500 00	3,996 67
Repairs and Upkeep of Equipment	(17)	3,500 00	3,300 00	1,485 87
Rental—Shoemaking Machines	(18)	600 00	650 00	600 00
Light and Power	(19)	6,500 00	7,500 00	7,217 98
Travelling Expenses—Patients and Escorts	(22)	17,000 00	17,000 00	15,761 79
Sundries	(22)	8,500 00	7,400 00	7,024 12
Manufacture of Poppies	(22)	221,250 00	224,000 00	218,114 96
Loss of Wages	(28)	5,000 00	5,000 00	4,429 54
		<u>1,328,130 00</u>	<u>1,328,130 00</u>	<u>1,284,769 89</u>
A Less—Recoveries from Outside Organizations.....	(34)	310,000 00	310,000 00	333,271 98
		<u>\$1,018,130 00</u>	<u>\$1,018,130 00</u>	<u>\$ 951,497 91</u>

This vote was provided for the operation of a central factory at Toronto and eleven other Prosthetic Centres for the manufacture and distribution of artificial limbs, leg, arm and spinal braces, splints, orthopaedic boots, and other prosthetic and orthopaedic appliances to veterans and other entitled persons; the manufacture and distribution of artificial eyes and other ophthalmic appliances to veterans; the manufacture and supply to the Canadian Legion of poppies, emblems and wreaths for sale on Remembrance Day; research on the development of prosthetic devices; purchase of equipment, materials and supplies used in above projects; and salaries of staff at Head Office and District Offices in above establishments.

A The credit of \$333,271.98 comprises (a) repayment for prosthetic appliances supplied to other than Canadian veterans, \$116,000.43; and (b) amount received from the Canadian Legion for poppies, emblems and wreaths, \$217,271.55.

Canadian Pension Commission—Salaries of Commissioners, Pension Act, c. 157,

R.S., as amended..... (1) \$ 134,453 27

The above statutory authority provided for payment of the salaries of the Commissioners, whose names and salary rates are included in the general list at the end of this section.

Votes 542 and 819 Canadian Pension Commission—Administration Expenses, including salaries for the Chairman of the Canadian Pension Commission at \$2,000 per annum and the Deputy Chairman and each of the other Commissioners, including ad hoc Commissioners, at \$1,000 per annum additional to the salaries provided under Chapter 157, R.S., 1927, as amended

		Estimates	Allotments	Expenditures
Salaries	(1)	1,437,228 00	1,437,228 00	1,403,444 51
Allowances	(2)	1,656 00	2,156 00	1,700 47
Professional and Special Services	(4)	100,000 00	95,800 00	76,697 89
Travelling Expenses—Staff	(5)	90,000 00	90,000 00	86,402 04
Postage	(7)	17,000 00	17,000 00	12,941 55
Telephones and Telegrams	(8)	7,000 00	8,200 00	7,475 48
Office Stationery, Supplies and Equipment	(11)	17,500 00	18,000 00	17,894 99
A Pensions—Retired Commissioners	(21)	3,550 00	3,550 00	3,550 00
Travelling Expenses—Applicants, Recipients and Escorts	(22)	325,000 00	325,000 00	264,776 58
Sundries	(22)	2,500 00	4,500 00	4,436 43
B Loss of Wages	(28)	190,000 00	190,000 00	153,185 19
		<u>\$2,191,434 00</u>	<u>\$2,191,434 00</u>	<u>\$2,032,505 13</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and in the District Offices for the general administration of the Canadian Pension Commission; travelling expenses of pensioners called for medical examination; and travelling expenses of Commissioners. Payment of additional salaries to the Canadian Pension Commissioners was made under the authority of the above vote prior to the amendment of the Pension Act.

A Pensions to C. W. Peck (\$1,600) and Sir R. E. W. Turner (\$1,950).

B Reimbursement of wages lost by veterans in reporting for examinations.

Vote 543 Veterans Bureau

	Estimates	Allotments	Expenditures
Salaries	(1) 472,027 00	471,027 00	457,496 48
Professional and Special Services	(4) 250 00		
Travelling Expenses—Staff	(5) 10,000 00	11,000 00	9,021 11
Postage	(7) 2,500 00	2,500 00	2,324 41
Telephones and Telegrams	(8) 2,000 00	2,900 00	2,604 96
Office Stationery, Supplies and Equipment	(11) 1,150 00	1,035 00	718 30
Travelling Expenses—Applicants, Recipients and Escorts..	(22) 2,000 00	1,500 00	1,068 91
Sundries	(22) 250 00	215 00	99 70
	<u>\$ 490,177 00</u>	<u>\$ 490,177 00</u>	<u>\$ 473,333 87</u>

This vote was provided to cover the cost of assistance to applicants for pension in the submission of their cases to the Canadian Pension Commission.

Vote 544 War Veterans' Allowance Board—Administration

	Estimates	Allotments	Expenditures
Salaries	(1) 176,958 00	176,958 00	174,312 95
Allowances	(2) 960 00	1,360 00	1,209 00
Professional and Special Services	(4) 500 00	50 00	
Travelling Expenses—Staff	(5) 3,000 00	3,000 00	2,247 89
Postage	(7) 500 00	500 00	122 77
Telephones and Telegrams	(8) 100 00	150 00	126 40
Office Stationery, Supplies and Equipment	(11) 5,000 00	5,000 00	4,883 76
Sundries	(22) 250 00	250 00	
	<u>\$ 187,268 00</u>	<u>\$ 187,268 00</u>	<u>\$ 182,902 77</u>

Vote 545 Veterans' Insurance

	Estimates	Allotments	Expenditures
Salaries	(1) 79,947 00	79,847 00	77,291 04
Allowances	(2) 120 00	320 00	312 98
Professional and Special Services	(4) 250 00	250 00	16 00
Travelling Expenses—Staff	(5) 500 00	500 00	195 90
Postage	(7) 300 00	1,200 00	957 73
Telephones and Telegrams	(8) 150 00	150 00	64 67
Advertising and Publicity	(10) 5,000 00	4,000 00	36 17
Office Stationery, Supplies and Equipment	(11) 1,850 00	1,850 00	1,611 06
Sundries	(22) 250 00	250 00	
	<u>\$ 88,367 00</u>	<u>\$ 88,367 00</u>	<u>\$ 80,485 55</u>

PENSIONS AND OTHER BENEFITS

Votes 546, 820 and 649 Pensions for Disability and Death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order P.C. 45/8848 of 22nd November, 1944, which shall be subject to the Pension Act

		Estimates	Allotments	Expenditures
A	North West Rebellion of 1885.....	(27) 15,000 00	15,000 00	14,966 85
A	The Flying Accidents Compensation Order....	(27) 16,000 00	16,000 00	10,324 75
A	World War 1	(27) 46,835,000 00	47,060,000 00	47,047,922 43
A	World War 2	(27) 56,025,000 00	55,800,000 00	55,724,162 05
A	Civilians, World War 2	(27) 475,000 00	477,000 00	476,131 19
A	Defence Forces—Peacetime Services	(27) 264,000 00	264,000 00	262,975 81
A	Special Force	(27) 70,000 00	66,000 00	64,456 07
B	Burial Grants	(27) 75,000 00	77,000 00	76,433 11
		<u>\$103,775,000 00</u>	<u>\$103,775,000 00</u>	<u>\$103,677,372 26</u>

This vote was provided for the cost of pensions and other payments authorized under the Pension Act, c. 157, R.S., as amended, the Civilian War Pensions and Allowances Act, c. 43, 1946, as amended, and the Civilian Government Employees (War) Compensation Order, P.C. 45/8848 of November 22, 1944; pensions in respect of the North West Rebellion, 1885; and general service pension awards.

A Pensions are awarded by the Canadian Pension Commission, according to percentage of disability attributable to service, to veterans and other eligible persons who have been disabled, including additional pension for dependents, and to dependents of deceased eligible persons.

The following table shows the scale of pensions for 100 per cent disability and for death.

Army	Navy	Air	Annual Rates	
			Single; 100 per cent disability	Pensions for death; Widow or Dependent Parent
Brigadier, and all ranks above	Commodore, and all ranks above	Air Commodore, and all ranks above	\$ 2,700 00	\$ 2,160 00
Colonel	Captain	Group Captain	1,890 00	1,512 00
Lieutenant-Colonel	Commander and Captain under three years seniority	Wing Commander		
Major and all ranks below	Lieutenant- Commander and all ranks or ratings below	Squadron Leader and all ranks below	1,560 00	1,248 00
			1,500 00	1,200 00

Additional pension (100 per cent disability) for all married pensioners, \$540; first child, \$240; second child, \$180; each additional child, \$144. These additional pensions are, like the basic pension for a single pensioner, scaled down with a lower per cent disability.

Additional pension for death to dependents—child or dependent brother or sister, orphan child or orphan brother or sister: first child, \$480; second child, \$360; each additional child, \$288. In accordance with the provisions of the Act, pensions awarded to parents or brothers or sisters may be less than these amounts.

B Burial expenses, not exceeding \$100, when the deceased pensioner was destitute.

Vote 547 Newfoundland Special Awards.....	30,000 00
Expenditures.....	(28) \$ 26,061 89

This vote was provided for the continuation of payment by the Canadian Pension Commission of certain Newfoundland awards arising out of World Wars 1 and 2 which are not payable under the Pension Act or the Civilian War Pensions and Allowances Act.

Vote 548 War Veterans' Allowances

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
North West Rebellion	(28)	60,000 00	60,000 00	54,742 06
South African War	(28)	300,000 00	300,000 00	253,079 27
World War 1	(28)	24,500,000 00	24,500,000 00	21,746,814 65
World War 2	(28)	1,400,000 00	1,400,000 00	1,177,033 15
Dual Service (World Wars 1 and 2)	(28)	325,000 00	325,000 00	313,090 37
		<u>\$ 26,585,000 00</u>	<u>\$ 26,585,000 00</u>	<u>\$ 23,544,759 50</u>

This vote was provided for the cost of allowances to aged or disabled veterans in necessitous circumstances who are no longer able to provide for their maintenance. The maximum monthly allowance is \$40.41 for a single man and \$70.83 for a married man or widower with dependent children. The relevant Act contains income limitation provisions, under which, to qualify for an allowance, total income of recipient must not exceed \$610 or \$1,100 per annum depending on the marital status.

Votes 549 and 821 Assistance Fund (War Veterans' Allowances).....	950,000 00
Expenditures.....	(28) \$ 909,642 49

This vote was provided for supplementary assistance in cases of acute financial distress as may be found to exist from time to time among recipients of benefits under the War Veterans' Allowance Act, 1946, as amended.

Vote 550 Unemployment Assistance.....	50,000 00
Expenditures.....	(28) \$ 14,482 38

This vote was provided for the cost of controlled assistance, generally in the form of cash, to provide shelter, lodgings, fuel and food to veterans in the following classifications who are unemployed and in necessitous circumstances:

(a) Veterans who served with the Canadian Forces during World War 1, and who are in receipt of small disability pensions under the Canadian Pension Act.

(b) Veterans who served with Her Majesty's Forces other than Canadian during World War 1, or with the forces of Her Majesty's Allies during World War 1, who are in receipt of small disability pensions, and were resident in Canada on or before December 1, 1924.

Votes 822 and 650 To provide financial assistance after the thirty-first day of May, 1951, in accordance with regulations to be made by the Governor in Council, to unemployable veterans who are in receipt of pensions under the Pension Act for a disability which is a factor contributing to their unemployability; such financial assistance to be exempt from income tax under the provisions of the Income Tax Act.....	2,215,000 00
Expenditures.....	(28) \$2,206,812 21

These votes were provided as a temporary measure to assist unemployable veterans pending revision of pension rates.

Vote 551 Hospital and Other Allowances.....	3,100,000 00
Expenditures.....	(28) \$2,854,816 10

This vote was provided for the cost of allowances, comforts, clothing and out-of-pocket expenses to veterans under treatment or reporting for medical examination respecting pensions.

The allowance rates are specified in the treatment regulations of the Department which were authorized by P.C. 6141, December 6, 1949, and amendments.

Vote 552	Callantry Awards—World War 2		18,000 00
	Expenditures	(28)	\$ 17,662 43

This vote was provided for the cost of pecuniary benefits to members of the Forces who, during World War 2, were awarded the Victoria Cross, the Military Cross, the Distinguished Flying Cross, the Distinguished Conduct Medal, the Conspicuous Gallantry Medal, the Distinguished Service Medal, the Military Medal, or the Distinguished Flying Medal.

The above expenditures represent payments to pensioners who elected to receive their awards in the form of additional allowances.

Annuity to Colonel John T. C. Thompson, Appropriation Act, No. 3, c. 53, 1939.	(21)	\$ 4,339 01
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Colonel Thompson died on February 12, 1952.

MISCELLANEOUS PAYMENTS

Vote 553	Employers Liability Compensation		180,000 00
	Expenditures	(20)	\$ 179,940 31

Under this form of assistance which is designed to remove from employers any added financial risk that might be involved by employing disabled veterans, the cost arising from relevant industrial accidents is borne by the Government. The Workmen's Compensation Boards and employers are reimbursed for medical care and compensation including capitalization of awards covering permanent disabilities and fatalities.

The above expenditures cover claims submitted to the Department through (a) Workmen's Compensation Boards and payments thereto were: Newfoundland, \$793.04; Nova Scotia, \$12,768.17; New Brunswick, \$2,698.86; Quebec, \$8,770.90; Ontario, \$47,068.44; Manitoba, \$16,788.60; Saskatchewan, \$7,669.78; Alberta, \$23,380.59; British Columbia, \$52,121.71; and (b) the Railways and payments thereto were: Canadian National Railways, \$4,956.53; Canadian Pacific Railway Co., \$2,923.69.

Vote 554	Last Post Fund		135,000 00
	Expenditures	(4)	\$ 114,296 52

The Last Post Fund, with headquarters in Montreal, is a patriotic society which provides for the burial of honourably discharged veterans who were in destitute circumstances at the time of their decease. The society is recouped from this vote for burial expenditures, plus administrative charges not exceeding \$8,500.

Vote 555	Grant to Canadian Legion		9,000 00
	Expenditures	(20)	\$ 9,000 00

This vote was provided for a grant to the Dominion Command, Canadian Legion, British Empire Service League, for partial reimbursement of the expenses of its Service Bureau. The Government contribution is limited to 50 per cent of the actual expenses with a maximum contribution of \$9,000 in the fiscal year.

The expenditures for the year, supported by statements certified by a firm of chartered accountants, amounted to \$56,889.98.

Transfer from Vote 245, Defence Forces (Department of National Defence)		424,227 00
Vote 651 To provide for adjustment in the amounts paid to the Imperial War Graves Commission for Canada's share of maintenance of War Graves of World War 2, as previously provided for in Department of National Defence Appropriations		530,000 00
		<u>954,227 00</u>
Expenditures	(20)	\$ 934,518 59

The above contribution, which represents Canada's share of the expenditure for the fiscal year for maintaining war graves and a retroactive adjustment covering previous fiscal years, was paid to the Imperial War Graves Commission.

Transfer from Vote 248, War Museum and erection of Headstones in Canada (Department of National Defence)		41,250 00
Expenditures	(12)	\$ 21,604 61

This vote was provided for the cost of headstones for erection on graves of veterans of World Wars 1 and 2. The Canadian Agency, Imperial War Graves Commission is authorized to provide and erect headstones on, and arrange for maintenance of, the graves in Canada of members of Her Majesty's forces whose deaths result from service in the 1914-18 or the 1939-45 Wars. P.C. 118/4888, October 12, 1950, extended the provisions of P.C. 3509, August 29, 1947, and P.C. 852, March 2, 1948, until August 31, 1953, except that the amounts paid were increased from \$50 to \$75 per headstone.

Transfer of Vote 249, Battlefields Memorials, (Department of National Defence)

		Estimates	Allotments	Expenditures
Civil Salaries and Wages	(1)	13,117 00	13,117 00	12,880 87
Repairs and Upkeep of Buildings and Works	(14)	37,500 00	37,500 00	31,857 86
Sundries	(22)	5,000 00	5,000 00	4,934 48
		<u>\$ 55,617 00</u>	<u>\$ 55,617 00</u>	<u>\$ 49,673 21</u>

This vote was provided for expenses incurred in connection with the Canadian Battlefields Memorials in France and Belgium.

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Vote 556 To provide for the cost of administration of Veterans' Land Act; Soldier Settlement and British Family Settlement

		Estimates	Allotments	Expenditures
<i>Administration</i>				
A Salaries and Wages	(1)	3,662,014 00	3,662,014 00	3,597,694 06
Allowances	(2)	2,160 00	2,160 00	475 16
B Legal Fees	(4)	120,000 00	120,000 00	88,684 65
C Provincial Land Reports	(4)	32,150 00	32,150 00	28,567 50
D Travelling Expenses	(5)	585,000 00	585,000 00	528,473 14
Freight, Express and Cartage	(6)	1,300 00	1,300 00	762 19
Postage	(7)	65,000 00	65,000 00	58,509 78
E Telephones and Telegrams	(8)	32,000 00	32,000 00	30,228 47
Printing of Reports and Other Publications	(9)	3,500 00	3,500 00	236 12
Office Stationery, Supplies and Equipment	(11)	55,000 00	55,000 00	52,953 90
F Motor Vehicles—Purchase and Replacement	(16)	35,000 00	35,000 00	34,098 78
G Sundries	(22)	13,500 00	13,500 00	8,647 14
		<u>\$4,606,624 00</u>	<u>\$4,606,624 00</u>	<u>\$4,429,330 89</u>

- A Expenditures included payments for casual labour, \$6,554.75; and to members of regional and provincial advisory committees at per diem rates of \$10 and \$15, \$20,684.75. Members receiving \$500 or over were: R. A. McMillan, \$710; W. J. Spence, \$870.
- B Legal fees of \$500 or over were paid to: A. F. Annis, Oshawa, Ont., \$2,275.75; W. G. H. Bennett, Sault Ste. Marie, Ont., \$2,468.90; R. C. Bone, Guelph, Ont., \$929.55; G. W. Bowman, Windsor, Ont., \$2,088.61; W. K. Brown, Ridgeway, Ont., \$1,682.55; A. B. Collins, Belleville, Ont., \$1,143.31; G. E. Collins, Sudbury, Ont., \$508.70; E. F. Cragg, Halifax, \$998.65; J. F. H. Crocco, Woodstock, N.B., \$512.65; M. J. Cunningham, Lindsay, Ont., \$1,088.41; J. G. Currie, Barrie, Ont., \$1,359.16; Paul Dalme, Montreal, \$1,335.55; D. W. K. Dawe, St. John's, \$960.80; Dalton Dean, Haileybury, Ont., \$886.10; J. E. M. DesRochers, Saint Hilaire, Que., \$780.45; K. Y. Dick, Milton, Ont., \$1,523.18; W. A. Donohue, Sarnia, Ont., \$973.40; E. Dussault, Magog, Que., \$526.61; A. C. J. Franklin, St. Catharines, Ont., \$528.45; D. J. Fraser, Yarmouth, N.S., \$511.65; D. J. Friel, Moncton, N.B., \$744.95; J. C. M. German, Cobourg, Ont., \$745.56; W. H. Green, Parry Sound, Ont., \$588.17; W. P. Gregory, Stratford, Ont., \$1,234.10; J. H. Goodwin, Summerside, P.E.I., \$643.70; W. B. Gordon, Peterboro, Ont., \$1,569.01; F. E. Hetherington, St. Catharines, Ont., \$698.55; A. I. Hodgins, Bowmanville, Ont., \$528.25; J. K. Hunter, Goderich, Ont., \$1,311.57; D. G. Kerr, Chatham, Ont., \$1,207.70; A. Laplante, Quebec, \$698.95; H. F. Lazier, Hamilton, Ont., \$1,945.60; R. A. MacDougall, Woodstock, Ont., \$1,096.60; J. R. Matheson, Brockville, Ont., \$682.25; G. C. Mersereau, Bathurst, N.B., \$518.57; J. F. Meunier, Cowansville, Que., \$1,183.05; J. H. McDonald, Ottawa, \$1,418.83; V. J. McEvoy, Newcastle, N.B., \$663.43; D. C. McKillop, St. Thomas, Ont., \$1,039.97; P. E. McLaughlin, St. Stephen, N.B., \$616.65; R. F. McLellan, Truro, N.S., \$585.35; A. J. McNab, Walkerton, Ont., \$1,097.70; Monk and Goodwin, Winnipeg, \$674.11; A. O'Handley, North Sydney, N.S., \$689.93; J. D. Orlando, Bridgetown, N.S., \$905.71; T. Pidgeon, Gaspe, Que., \$588.58; M. Pinard, Montreal, \$746.25; R. E. Prouse, Brampton, Ont., \$1,583.47; J. H. Schofield, Kitchener, Ont., \$2,317.73; A. T. Smith, North Bay, Ont., \$734.53; K. M. R. Stiver, Newmarket, Ont., \$625.35; G. E. F. Sweet, Brantford, Ont., \$1,313.95; W. P. Telford, Owen Sound, Ont., \$902.65; R. Temple, Belleville, Ont., \$537.15; R. A. Wallace, Oshawa, Ont., \$572.35; F. S. Weatherston, Hamilton, Ont., \$825.90; L. S. Willoughby, Kingston, Ont., \$673.40; J. D. Wilson, Fergus, Ont., \$611.14; A. W. Winter, Simcoe, Ont., \$925.40.
- C Under agreements with certain provinces, as authorized by individual Orders in Council, the Federal Government is furnished with annual reports on each veteran settled on provincial lands. A number of these agreements provide for payment to the provinces concerned of \$10 per annual report.
- D An amount of \$132,502.84, representing costs of operation and maintenance of departmental motor cars, was charged to this allotment. These costs were included in the travelling expenses of officials operating the vehicles and their travelling expenses were therefore higher than those of officials where the usual practice of providing a separate primary such as Repairs and Upkeep of Equipment for these expenses was followed. Other costs were: mileage on privately owned cars, \$216,333.68; meals, lodging and other transportation, \$179,636.62.
- E A distribution of expenditures follows: telephones, \$28,533.73; telegrams, \$1,694.74.
- F Expenditures represents the net cost of 21 new cars.
- G A distribution of expenditures follows: photographic services, \$1,850.71; rentals of properties used for administration purposes, \$629.53; R.C.M.P. investigations, \$1,385.68; sundries, \$4,781.22.

Vote 557 To provide for the upkeep of property, Veterans' Land Act, including engineering and other investigational planning expenses that do not add tangible value to real property; taxes, insurance and maintenance of public utilities

		Estimates	Allotments	Expenditures
A	Consulting Engineers, Surveyors, etc.	(4) 12,000 00	12,700 00	12,599 26
	Repairs to Property	(14) 5,500 00	3,200 00	2,741 84
B	Maintenance of Public Utilities	(14) 8,500 00	14,300 00	13,941 98
	Taxes	(19) 22,000 00	36,400 00	34,972 80
C	Sundries	(22) 32,000 00	13,400 00	13,229 98
		<u>\$ 80,000 00</u>	<u>\$ 80,000 00</u>	<u>\$ 77,485 86</u>

- A Expenditures comprised: consulting engineers' fees, \$741; surveyors' fees, \$11,251.51; sundries, \$606.75. Surveyors' fees of \$500 or over were paid to: W. E. Lauriault, Montreal, \$551.47; W. L. Cassels, Ottawa, \$691; L. T. Lane, Sudbury, Ont., \$1,653.45; J. S. Leitch, Toronto, \$994.50; F. A. Bell, St. Thomas, Ont., \$952.98; W. G. McGeorge, Chatham, Ont., \$1,140; B. J. Roe, Kitchener, Ont., \$644; R. P. Brown, Pentteton, B.C., \$896.15; R. M. Wright, Langley Prairie, B.C., \$580.50.
- B Expenditures comprised: pumps and water mains, \$3,074.43; light and power, \$2,532.99; labour, \$3,847.72; sewage equipment repairs, \$1,659.93; sundries, \$2,826.91.
- C Included expenditures of \$9,188.01 for fire insurance.

Vote 558 To provide for the payment of grants to veterans settled on Provincial Lands in accordance with agreements with Provincial Governments under Section 35 of the Veterans' Land Act, 1942, as amended, and payments of grants to veterans settled on Dominion Lands, in accordance with an agreement with the Minister of Resources and Development, under Section 35 of the Veterans' Land Act, 1942, as amended.....

Expenditures..... (28) \$ 1,100,000 00
\$ 651,768 77

Agreements provide that the Director, The Veterans' Land Act, may, notwithstanding any other provision of this Act and subject to regulations made thereunder, grant an amount not exceeding \$2,320 to a veteran who settles on Provincial or Dominion lands pursuant to such an agreement.

The above expenditures represented disbursements by the Director of grants for the purchase of livestock and farm machinery, or for permanent improvements to the properties.

Vote 559 To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands under Section 35A of The Veterans' Land Act, 1942, as amended

Expenditures..... (28) \$ 300,000 00
\$ 216,972 70

Under the above authority, an amount not exceeding \$2,320 may be granted by the Director, The Veterans' Land Act, to an Indian veteran who settles on Indian Reserve Lands, the said grant to be paid to the Minister of Citizenship and Immigration, who shall have the control and management thereof on behalf of the Indian veteran.

The above expenditures represented payments to the Indian Affairs Branch of the Department of Citizenship and Immigration.

Vote 560 To provide for the reduction of indebtedness to The Director of Soldier Settlement of a settler under the Soldier Settlement Act, in respect of a property in his possession, the title of which is held by the Director, by an amount which will reduce his indebtedness to an amount in keeping with the productive capacity of the property and his ability to repay his indebtedness to The Director, under regulations approved by the Governor in Council.....

Expenditures..... (28) \$ 150,000 00
\$ 149,998 71

P.C. 1718, April 11, 1951, approved the regulations in respect of the reduction of indebtedness and directed that the total of all reductions effected hereunder for the current fiscal year should not exceed \$150,000. Of the above expenditures, \$148,921.85 was applied as principal and \$1,076.86 as interest.

Vote 561 To authorize and provide, subject to the approval of the Governor in Council, for necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act to correct defects for which neither the veteran nor the contractor can be held financially responsible and for such other work on other properties as may be required to protect the interest of the Director therein.....

Expenditures..... (14) \$ 15,000 00
\$ 7,848 32

Votes 562 and 823 To authorize and provide, subject to the approval of the Governor in Council in each case, for the completion of necessary remedial work to houses and services constructed under the 1945 building program....

Expenditures..... (14) \$ 66,400 00
\$ 24,445 68

Details of expenditures follow:

<u>Subdivision and Project</u>	<u>Authority</u>	<u>Maximum amount</u>	<u>Expenditures (1951-52)</u>
Lakeside Heights, Pointe Claire, Que.			
Payment of right of way.....	P.C. 1719, Apr. 11, 1951	150 00	150 00
Baie d'Urfe, Baie d'Urfe, Que.			
Drainage repairs.....	P.C. 220/5500, Oct. 15, 1951	650 00	650 00
Lakeview Terrace, Deschenes, Que.			
Improvements to roads.....	P.C. 5533, Nov. 1, 1949	40,000 00	23,407 68
Contract (1950-51): Vipond Construc- tion Co. Ltd., \$31,407.68; contract completed.			
Extension to septic tank field beds.....	P.C. 5658, Nov. 8, 1949	6,000 00	190 00
Expenditures to date were \$5,090.			
Braeleith, St. Catharines, Ont.			
Sewage Services	P.C. 142/6388, Nov. 28, 1951	11,000 00	48 00
			<u>\$ 24,445 68</u>

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S..... (22) \$ 54,595 79

The above expenditures represented payment of an amount awarded O. Boisvert, Shawinigan Falls, Que., in connection with Veterans' Land Act construction contracts.

Reductions in Veterans' Land Act Advances, c. 33, 1942-43, as amended..... (28) \$ 309,073 80

Of the above expenditures, \$308,132.43 represented losses on resales of reverted properties from the commencement of the operation of the Act to the close of the current fiscal year. This loss to the Federal Government is partially offset by the consequent reduction, of approximately \$118,000 in the re-establishment credits which would otherwise have been available to the veterans concerned.

The balance of \$941.37 was the net of certain price adjustments in sales of project properties in the current fiscal year.

**Write-down of Active Assets to Non-Active Accounts—Soldier and General Land
Settlement** (22) **\$ 13,252 87**

The above entry represents transfers in 1951-52 of losses on sales of reverted properties.

**Provision for Reserve for Conditional Benefits, Veterans' Land Act, c. 33, 1942-43,
as amended** (28) **\$7,599,740 17**

Sales of land and chattels are made to veterans at less than the cost to the Director, conditional upon the terms of the agreement of sale being fulfilled for a period of ten years.

The above amount, which covers one-tenth of the amount of conditional benefits included in sales to veterans prior to April 1, 1952, has been credited to the Open Account "Reserve for Conditional Benefits, Veterans' Land Act, 1942". As and when conditional benefits are earned, the amounts thereof are charged to this account and credited to the Open Account, "Veterans' Land Act Advances".

TERMINABLE SERVICES

Votes 563 and 652 Post Discharge Rehabilitation Benefits, including the training of Merchant Seamen and Salt Water Fishermen Pensioners

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A	Out of Work Allowances	(28) 2,500 00	2,500 00	11 75
B	Vocational and Technical Training	(28) 525,000 00	400,000 00	325,226 16
C	Awaiting Returns Allowances	(28) 700,000 00	500,000 00	481,494 96
D	University Training	(28) 4,075,000 00	3,800,000 00	3,784,985 79
E	Unemployment Insurance Contributions	(28) 1,400,000 00	2,000,000 00	1,998,209 70
F	Travelling Expenses—Applicants and Recipients	(28) 10,000 00	10,000 00	4,105 15
		<u>\$6,712,500 00</u>	<u>\$6,712,500 00</u>	<u>\$6,594,033 51</u>

A Out of work allowances may be paid to a veteran who is able to work but is unable to obtain suitable employment. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.

B Vocational training benefits may be paid to a veteran who takes a course in vocational or technical training, which has been approved as likely to fit him for employment or re-employment or to enable him to obtain better or more suitable employment. Allowances are payable for a period of twelve months or, in special cases, for a period not exceeding the period of service of the veteran.

C Allowances may be paid to a veteran who engages on his own account in any business and is awaiting returns therefrom. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.

D Allowances may be paid to a veteran who resumes or commences within one year and three months after discharge: (a) a course for the purpose of qualifying for admission to a university; (b) a university course, academic or professional, to which he is regularly admitted; or (c) a post-graduate course, either academic or professional. The latter may be taken after completion of an undergraduate course. Allowances are payable for the period during which the veteran is making satisfactory progress in the course. Advances are made to universities for the purpose of making small loans to meet emergency conditions among veterans who are being paid educational allowances. As repayments are received by the universities, the amounts are forwarded to the Department. The outstanding balance at the close of the current fiscal year was \$345,231.80.

E After a veteran has completed fifteen weeks in insurable employment within a period of twelve months after discharge and before September 30, 1952, payment is made to the Unemployment Insurance Commission of an amount equal to the combined employer's and employee's contribution under the Unemployment Insurance Act, 1940, for a period equal to the veteran's period of service in the Armed Forces after June 30, 1941.

F Transportation and travelling expenses may be paid to veterans who are taking vocational and technical training away from their home areas.

Direct payments of supplementary grants to Universities and similar Institutions, tuition fees to Universities, Colleges and Schools were: Acadia University, Wolfville, N.S., \$8,055; University of Alberta, Edmonton, \$66,033.49; Bishop's College, Lennoxville, Que., \$2,371.17; University of British Columbia, Vancouver, \$115,073.56; University of California, Berkeley, Cal., \$4,520; Carleton College, Ottawa, \$2,574.90; University of Chicago, \$4,426.95; Cornell University, Ithaca, N.Y., \$3,906.11; Dalhousie University, Halifax, \$60,461.02; Ecole Polytechnique, Montreal, \$3,655; Harvard University, Cambridge, Mass., \$16,503.01; Institute of Chartered Accountants of British Columbia, Vancouver, \$2,413.56; Institute of Chartered Accountants of Ontario, Toronto, \$5,216.42.

Laval University, Quebec, \$5,695; Law Society of Upper Canada, Toronto, \$8,576.89; Macdonald College, Ste. Anne de Bellevue, Que., \$3,566.75; Manitoba Law School, Winnipeg, \$8,176.10; University of Manitoba, Winnipeg, \$41,935.12; Maritime School of Social Work, Halifax, \$2,021.52; McGill University, Montreal, \$120,859.62; McMaster University, Hamilton, Ont., \$4,166.80; Michigan State College, East Lansing, Mich., \$2,451.95; University of Michigan, Ann Arbor, \$4,138.55; University of Minnesota, Minneapolis, \$4,444.55; University of Montreal, \$5,855.50; Mount Allison University, Sackville, N.B., \$3,046.80.

University of New Brunswick, Fredericton, \$13,443.87; Northwestern University, Evanston, Ill., \$2,083.74; Nova Scotia Technical College, Halifax, \$14,454.15; Ontario College of Art, Toronto, \$3,500; Ontario College of Optometry, Toronto, \$6,311.87; Ontario College of Pharmacy, Toronto, \$27,922.78; University of Oregon, Portland, \$5,026.23; University of Ottawa, \$8,194.50; Queen's University, Kingston, Ont., \$44,811.56.

St. Francis Xavier University, Antigonish, N.S., \$4,077.50; St. Patrick's College, Ottawa, \$2,229.53; University of Saskatchewan, Saskatoon, \$15,341.70; University of Toronto, \$215,573.42; United College, Winnipeg, \$2,323.71; Vancouver Vocational Institute, \$3,354.25; Victoria College, Toronto, \$2,519.50; University of Washington, Seattle, \$6,541.24; University of Western Ontario, London, Ont., \$33,395.50; Sir George Williams College, Montreal, \$5,795.97; University of Wisconsin, Madison, Wis., \$2,468.26; miscellaneous schools, colleges, etc., (each under \$2,000), \$107,328.77.

War Service Gratuities, War Service Grants Act, c. 51, 1944, as amended..... (28) \$ 281,679 97

This statutory appropriation was provided for gratuity payments to former members of the Armed Forces, as provided for under Part I of the above Act.

Total expenditures under the above authority to the close of the current fiscal year amounted to \$469,347,099.85.

Re-establishment Credits—War Service Grants Act, c. 51, 1944, as amended.. (28) \$9,544,096 44

This statutory appropriation was provided for the cost of Re-Establishment Credits paid to former members of the Armed Forces as provided under Part II of the above Act.

The following statement shows, by Districts, the credits paid during the fiscal year and the purposes for which these credits were utilized.

PAYMENTS OF RE-ESTABLISHMENT CREDITS IN THE FISCAL YEAR 1951-52

District	Total	Homes and Housing Projects, National Housing Act	Purchase of Homes other than under National Housing Act	Repairs to Homes	Furniture or Household Equipment	Business—Working Capital	Business—Purchase of Tools, Instruments, etc.	Purchase of Business	Insurance, Annuities and Service Pensions	Educational Equipment, Books, etc.	Discharge of Indebtedness on Homes	Clothing
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
St. John's.....	207,283 31	2,819 50	41,250 74	20,123 38	105,812 41	2,043 42	30,337 16	.....	1,609 86	72 34	3,224 50	.....
Halifax.....	505,536 94	3,529 26	47,007 67	41,471 95	312,305 42	6,722 86	76,434 62	1,756 25	14,333 35	384 17	1,082 55	508 84
Charlottetown.....	58,101 77	.....	6,194 07	3,648 76	23,591 63	2,771 07	18,917 93	403 94	1,066 88	.....	887 06	500 43
Saint John.....	364,970 67	.....	17,072 50	28,176 36	257,715 97	4,622 90	42,537 74	.....	5,925 33	1,361 80	2,843 05	994 03
Quebec.....	153,042 34	.....	9,238 39	7,674 29	106,104 46	4,447 63	18,946 64	764 75	4,785 87	298 27	.....	782 04
Montreal.....	1,070,269 22	16,287 75	50,404 63	13,553 87	839,689 48	45,112 83	53,180 99	11,724 88	92,315 32	10,393 91	5,129 88	2,515 70
Ottawa.....	522,931 97	3,234 25	47,215 58	18,731 61	382,039 99	20,498 26	18,491 31	.....	28,817 87	2,080 20	1,334 55	488 35
Kingston.....	268,280 74	1,258 25	15,088 37	14,208 57	152,005 93	30,641 47	40,031 10	1,761 80	3,315 98	8,911 57	22,094 45	101 80
Toronto.....	1,700,088 66	42,432 35	170,286 60	77,532 19	1,133,944 04	33,213 23	162,271 11	13,424 29	31,752 20	6,363 06	5,378 88	4,236 63
Hamilton.....	465,809 30	11,791 84	24,542 81	37,979 40	322,967 68	22,077 82	36,956 93	521 53	6,363 06	7,991 07	1,616 50	192 60
London.....	649,321 33	14,650 77	61,234 78	40,167 68	442,217 98	35,776 82	30,433 85	3,425 82	7,291 22	1,726 30	11,254 17	1,141 94
North Bay.....	248,513 37	1,256 75	15,277 24	9,091 06	176,058 97	28,663 40	7,974 06	1,499 00	7,138 75	257 57	1,021 00	885 63
Winnipeg.....	687,139 81	10,334 59	63,658 50	28,105 91	432,317 07	26,121 82	99,922 76	3,163 75	14,807 49	3,455 46	4,548 22	704 24
Regina.....	251,414 24	.....	17,621 76	15,642 82	139,830 55	54,920 02	19,341 91	360 50	3,053 17	204 00	821 36	618 17
Saskatoon.....	205,702 59	.....	21,153 24	13,836 22	105,133 22	45,916 50	14,041 83	.....	3,607 79	417 91	1,433 36	160 52
Calgary.....	318,787 83	2,433 50	22,915 83	17,194 63	205,133 22	25,290 34	60,895 84	514 75	8,590 56	1,485 63	1,834 39	380 67
Edmonton.....	360,238 62	5,282 80	28,765 77	11,924 75	177,194 63	31,828 48	79,220 91	.....	8,590 56	2,713 26	5,107 10	1,869 54
Vancouver.....	1,120,511 73	11,456 00	90,847 93	19,597 73	183,102 33	98,714 95	162,376 20	1,980 56	22,516 08	6,032 22	9,228 55	5,154 65
Head Office.....	380,132 00	.....	.....	79,490 64	632,713 95	.....	.....	.....	386,132 00	.....	.....	.....
	9,544,066 44	130,438 60	750,376 41	481,137 17	5,994,725 69	517,833 83	972,312 89	41,301 82	581,421 41	44,482 27	78,821 57	21,244 78

The net cost of re-establishment credits to the close of the current fiscal year was \$273,719,793.71, represented by expenditures totalling \$278,356,262.78, less refunds of \$4,636,469.07.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. (21) \$ 25,542 24

Payments of Damage Claims

Sundry claims, each under \$1,000 (22) \$ 2,480 04

REVENUES

Comparative Summary

	1951-52	1950-51
Ordinary Revenue—		
A Return on Investments	4,383,721 85	3,788,581 30
B Privileges, Licences and Permits	59,709 46	34,362 51
C Proceeds from Sales	37,964 22	22,313 71
D Refunds of Previous Years' Expenditure	1,848,064 48	1,965,223 25
E Miscellaneous	24,204 38	14,989 85
Total Ordinary	6,353,664 39	5,825,470 62
Special Receipts and Other Credits—		
F Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	84,632 85	51,243 29
Financial interest of the Government of the United Kingdom in the 3,000 British Family Settlement Agreement and the New Brunswick 500 Family Settlement Scheme		156,994 47
G Other Non-Active Assets—Soldier and General Land Settlement	5,391 16	2,576 97
Total Special Receipts and Other Credits	90,024 01	213,814 73
Grand Total	\$6,443,688 40	\$6,039,285 35

Details

Ordinary Revenue—		
A Return on Investments: Interest on Soldier Settlement loans, \$160,769.58; on British Family Settlement, \$51,892.50; and on Veterans' Land Act loans, \$4,171,059.77		4,383,721 85
B Privileges, Licences and Permits: Rent of Veterans' Land Act properties, \$41,968.47; sundries (Soldier Settlement and Veterans' Land Act), \$17,740.99		59,709 46
C Proceeds from Sales: Profit on certain Veterans' Land Act sales—Projects		37,964 22
D Refunds of Previous Years' Expenditure:		
Refunds and recoveries in respect of:		
Treatment of other than Canadian veterans	364,539 72	
Pension overpayments	54,516 68	
War Veterans' Allowance overpayments	85,263 86	
Hospital and other allowances—from retroactive pension adjustments	76,745 59	
Post Discharge Rehabilitation Benefits—from pensions	45,065 48	
Re-establishment Credits—from veterans to qualify them for Veterans' Land Act or training benefits	1,134,707 96	
Miscellaneous (including Soldier Settlement and Veterans' Land Act, \$79,691.95)	87,225 19	1,848,064 48
E Miscellaneous: Receipts arising from assignment of right of action for damages as a condition for pension, \$22,067; sundries (including Soldier Settlement and Veterans' Land Act, \$205.75) \$2,137.38		24,204 38
Total Ordinary		6,353,664 39

Special Receipts and Other Credits—

F	Refunds of Previous Years' War, Demobilization and Reconversion Expenditures: Repayment of student veterans' loans and interest, \$72,490.84; sale of land, Westminster Hospital, London, Ont., \$11,542; sundries, \$600.01.	84,632 85
G	Other Non-Active Assets—Soldier and General Land Settlement: Recoveries in respect of certain Settlers' accounts which were transferred from Active to Non-Active in 1949-50	5,391 16
	Total Special Receipts and Other Credits	90,024 01
	Grand Total	<u>\$6,443,688 40</u>

Certified correct.

E. L. M. BURNS,
Deputy Minister of Veterans Affairs.

Changes in Non-Active Asset Accounts

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Other Non-Active Assets				
Soldier and General Land Settlement				
Loans	\$ 28,023,836 26	\$ 13,252 87	\$ 27,869,219 13	\$ 167,870 00

Debits represent losses on sales of reverted properties in 1951-52 transferred from active accounts. Credits consisted of a write off of \$27,863,827.97 under authority of Vote 583, Department of Finance, and receipts of \$5,391.16 during the current fiscal year which were applicable to items in the above account.

OPEN ACCOUNTS

NOTE.—Titles in heavy type and sub-titles below are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1951	Debit	Credit	Dr. Balance Mar. 31, 1952
Other Loans and Investments				
<i>Miscellaneous—</i>				
A Soldier Land Settlement Loans.....	2,643,761 10	24,384 30	787,657 95	1,880,487 45
B British Family Settlement.....	915,864 91	615 70	175,737 40	740,743 21
C Soldier Settlement Unallotted Lands.	2,631 59		534 56	2,097 03
D Veterans' Land Act Advances.....	185,710,462 21	22,258,683 25	12,199,153 72	195,769,991 74
	<u>\$189,272,719 81</u>	<u>\$ 22,283,683 25</u>	<u>\$ 13,163,083 63</u>	<u>\$198,393,319 43</u>
	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Floating Debt				
<i>Outstanding Cheques and Warrants—</i>				
E Outstanding Imprest Account Cheques				
—Soldier Settlement and Veterans' Land Act	31 60			31 60

	Cr. Balance Mar. 31, 1951	Debit	Credit	Cr. Balance Mar. 31, 1952
Deposit and Trust Accounts				
<i>Miscellaneous—</i>				
F Canadian Pension Commission— Administration Trust Fund	1,771,240 28	1,488,859 92	2,228,963 18	2,511,343 54
G Veterans' Administration Trust Fund	2,145,349 33	2,092,732 83	2,124,833 66	2,177,450 16
H Veterans' Care Trust Fund.....	727,789 88	794,132 08	778,217 80	711,875 60
I Estates Fund—D.V.A.	62,418 15	37,937 45	41,227 85	65,708 55
J Army Benevolent Fund	9,317,049 36	487,907 92	301,304 01	9,130,445 45
K Contractors' Securities—Cash	874,704 80	899,251 23	754,466 05	729,919 62
	<u>14,898,551 80</u>	<u>5,800,821 43</u>	<u>6,229,012 55</u>	<u>15,326,742 92</u>

Insurance, Pension and Guaranty Accounts

<i>Insurance and Guaranty Funds—</i>				
L Returned Soldiers' Insurance Fund..	25,483,756 43	1,106,008 32	1,298,368 23	25,676,116 34
M Veterans' Insurance Fund	7,974,194 94	531,960 80	2,682,755 18	10,124,989 32
N Veterans' Land Act Fire Insurance Fund	215,776 73	99 57	9,287 58	224,964 74
	<u>33,673,728 10</u>	<u>1,638,068 69</u>	<u>3,990,410 99</u>	<u>36,026,070 40</u>

Sundry Suspense Accounts

<i>Miscellaneous—</i>				
O Soldier Settlement and Veterans' Land Act Suspense	2,200,655 62	23,158,551 83	23,013,340 89	2,055,444 68
P Unclaimed Cheques Suspense— Veterans Affairs	1,638 42	109 28	403 34	1,932 48
	<u>2,202,294 04</u>	<u>23,158,661 11</u>	<u>23,013,744 23</u>	<u>2,057,377 16</u>

Reserve for Certain Contingent Liabilities

<i>Reserve for Conditional Benefits—</i>				
Q Veterans' Land Act, 1942	26,868,640 22		7,599,740 17	34,468,380 39
	<u>\$ 77,643,245 76</u>	<u>\$ 30,597,551 23</u>	<u>\$ 40,832,907 94</u>	<u>\$ 87,878,602 47</u>

A-D The authority for advances in connection with these accounts is provided through Parliamentary appropriations. The amounts so provided and the net requirements, as represented by the debits, are as follows:

Vote 570 To provide for protection of security—Soldier Settlement, and refunds of surplus to veterans.....	25,000 00
Expenditures.....	\$ 25,000 00

Expenditures comprise debits in: A, \$24,384.30; B, \$615.70.

Vote 571 To provide for purchase of land and permanent improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment, refund of surplus to veterans (Section 19); and for protection of security under the Veterans' Land Act.....	23,685,000 00
Expenditures.....	\$ 22,258,683 25

Details of the transactions in respect of expenditures from the above votes are given in the following comments.

- A This account relates to advances made to veterans of World War 1 and subsequent transactions with purchasers of reverted properties. Details of transactions during the current fiscal year follow:

	<u>Dr.</u>	<u>Cr.</u>
Balance, March 31, 1951	2,643,761 10	635,610 99
Repayment of principal	4,269 44	9,594 07
Repayment of principal transferred to non-active		148,921 85
Losses on sale of reverted properties (transferred to non-active)		2,209 18
Legislative reductions Vote 560	2,209 18	9 66
Cancellations of previous year's legislative reductions		24,384 30
Credit represented by previous year's cheque cancelled in current fiscal year...	24,384 30	1,880,487 45
Disbursements (Vote 570) for taxes, insurance, etc.		1,880,487 45
Balance, March 31, 1952		
	<u>\$2,674,624 02</u>	<u>\$2,674,624 02</u>

- B This account relates to advances made by the Government of Canada towards the British Family Settlement and the New Brunswick Settlement Schemes. Details of transactions during the current fiscal year follow:

	<u>Dr.</u>	<u>Cr.</u>
Balance, March 31, 1951	915,864 91	173,200 32
Repayment of principal		1,121 72
Repayment of principal transferred to non-active	1,121 72	3,658 80
Losses on sale of reverted properties (transferred to non-active)	615 70	740,743 21
Disbursements (Vote 570) for taxes, insurance, etc.		
Balance, March 31, 1952		
	<u>\$ 917,602 33</u>	<u>\$ 917,602 33</u>

- C When the Soldier Settlement Board was established, certain tracts of land were acquired by purchase or otherwise and the transactions herein are in connection with portions of this land in which the Federal Government still has a financial interest. Credits are receipts derived from sales of land for cash or on terms.

- D This account relates to the acquisition by the Director, the Veterans' Land Act, of properties, building materials, live stock, farm equipment and commercial fishing equipment for purposes of the Act for sale to qualified veterans of World War 2 under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

Details of transactions during the current fiscal year follow:

	<u>Dr.</u>	<u>Cr.</u>
Balance, March 31, 1951	185,710,462 21	11,873,589 58
Repayment of principal		309,073 80
Legislative reductions in sales prices (Stat., sec. 21)		16,490 34
Credit represented by previous years' cheques cancelled in the current fiscal year		
Land and permanent improvements (sold to veterans)	20,338,936 96*	1,161,531 06*
Stock and equipment (sold to veterans)	2,159,394 42*	486 76*
Properties purchased for future settlement, including general construction	929,083 16*	6,713 47*
Sales to veterans of the above properties		195,769,991 74
Bulk purchases of building materials—excess of sales over purchases		
Bulk purchases of stock and equipment—excess of sales over purchases..		
Balance, March 31, 1952		
	<u>\$209,137,876 75</u>	<u>\$209,137,876 75</u>

* Transactions resulting in debit of \$22,258,683.25 to Vote 571 (see Comment A-D above).

Further on in this section will be found lists of (a) suppliers receiving \$10,000 or over which included purchases of land and buildings for farms and small holdings as well as purchases of building materials, stock and equipment for veterans established under the Veterans' Land Act and (b) contractors receiving \$10,000 or over.

- E At the close of each fiscal year, funds held in an imprest account to cover cheques which have been outstanding since the close of the previous year are transferred to this account.

F This fund is under the jurisdiction of the Canadian Pension Commission. Moneys held in this account include: (a) pensions of those placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the Commission for the use of pensioners or dependents in distressed circumstances; (c) the detention allowances fund—Canadian seamen.

G Moneys held in this account include: (a) war service gratuities (World War 1) held by the Department for mental, tubercular and other long treatment cases or for men whose whereabouts are unknown; (b) profits of canteens operated in various departmental institutions, which are used for the benefit of patients; (c) donations, legacies, gifts, bequests, etc., received by the Department to be disbursed for the benefit of patients in departmental institutions; (d) personal funds of patients in departmental institutions; (e) war service gratuities paid under the War Service Grants Act, 1914, and held by the Department for men while under treatment; and (f) war veterans' allowances of those placed under administration of the Department.

Also included in the account are amounts derived from Re-establishment Credits authorized by section 7 of the Act, which provides, in part, that such amounts may be used for "payment of premiums under any insurance scheme established by the Government of Canada." Where a veteran exercised this option, the amount required to effect annual premium payments on the insurance policy selected is withdrawn from his Re-establishment Credit account and credited to this fund. As annual premiums become due, transfer of the necessary amount is made to the designated Insurance Fund.

H P.C. 2048 of May 6, 1948, as amended by P.C. 2182 of July 6, 1949, sets up the regulations respecting the medical treatment and maintenance of Veterans' Care cases and the section dealing with these cases reads as follows: "The veteran shall, if required, pay to the Department for administration, while receiving veterans' care, pension and any other income and resources to which he may be entitled; and that from any balance remaining after providing for a trust fund and comforts and clothing, the Department may apply towards the cost of maintenance a sum not exceeding \$120 per month, provided that any pension paid to the Department in respect of dependents shall be utilized for the benefit of such dependents and that such other pension and any other income and resources be applied in accordance with a scale set by the Minister and approved by the Treasury Board." Pursuant to this direction the income received from, or on behalf of, such veterans is credited to this account. Debits consist of the cost of their maintenance while in departmental institutions, and the provision of comforts and clothing and miscellaneous payments made to them, or on their behalf.

I Regulations in respect of the service estates of deceased members of the Armed Forces, who died while receiving hospital treatment or institutional care under the control or direction of the Department, were established by P.C. 2279 of June 13, 1947. The proceeds of the estates are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on Departmental authorization.

J The Army Benevolent Fund Act, c. 49, 1947 directs, *inter alia*, that: (a) there shall be set up in the Consolidated Revenue Fund a special account called the Army Benevolent Fund; (b) certain canteen profits and other funds shall be credited to the Receiver General of Canada; (c) such funds shall be deemed to have been received by Her Majesty in trust for the purposes of this Act; (d) the Receiver General shall credit the fund semi-annually with interest at the rate of $2\frac{1}{2}$ per cent per annum on the minimum monthly balances to the credit of the fund; (e) there shall be constituted a Board to be called "The Army Benevolent Fund Board" to authorize payment out of the fund to, or for the benefit of, veterans or their dependents or the widows, children or other dependents of deceased veterans of such amounts as the Board may from time to time determine; (f) the Auditor General shall examine, annually, the accounts of the Board and shall examine accounts of committees quarterly; and (g) the Board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before Parliament. Included in the closing balance of the Army Benevolent Fund is an amount of \$316,300 representing the value of bonds which are held in the custody of the Minister of Finance.

K Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1951-52, bonds so held in respect of the Soldier Settlement and Veterans' Land Act amounted to \$1,000.

L This account is maintained in connection with the provision of the Returned Soldiers' Insurance Act, c. 54, 1920, as amended, which relates to life insurance for veterans of World War 1. Credits consist of premiums and interest, which is credited at the rate of 4 per cent per annum by the Department of Finance and charged to Interest on Public Debt. Debits represent payments of death and disabilities benefits and cash surrender values. The final date on which applications for this insurance might be received was August 31, 1933.

M This account is maintained in connection with the provisions of the Veterans' Insurance Act, c. 49, 1944-45, which relates to life insurance for the veterans of World War 2. Credits consist of premiums and interest, which is credited at the rate of $3\frac{1}{2}$ per cent per annum by the Department of Finance and charged to Interest on Public Debt. Debits represent payments of death benefits and cash surrender values.

- N The credit represents transfers from Vote 557 for premiums, while debits consist of transfers to recoup that Vote for payments of refunds of unearned premiums on cancelled policies.
- O Credits in this account consist mainly of initial payments by veterans, as provided under the Act, which are held in this account pending approval of sales. The balance is made up of general suspense items which cannot be allocated immediately.
- P All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.
- Q The amounts charged to expenditures, beginning with the fiscal year 1945-46, to cover one-tenth of the amount of conditional benefits included in sales to veterans, have been credited to this account.

Comparative Statement of Accounts Receivable

	March 31, 1952	March 31, 1951
Current Year	1,237,929 50	635,696 71
Previous Years—Collectible	1,153,513 37	1,432,732 34
—Uncollectible	547,020 19	948,217 47
	<u>2,938,463 06</u>	<u>3,016,646 52</u>

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

	37 03	nil
Current Year	nil	12,044 58
Previous Years—Uncollectible		
	<u>37 03</u>	<u>12,044 58</u>
	<u>\$2,938,500 09</u>	<u>\$3,028,691 10</u>

The following items were transferred to Uncollectible in the current fiscal year: H. Boorman, \$1,235.10; A. Brownlie, \$1,153.21; R. Daniels, \$1,540.07; J. Duff, \$3,533.87; W. Hill, \$1,580.78; J. Hubbard, \$1,140.45; P. Kretvenki, \$1,235.60; J. Lancaster, \$2,519.41; R. Lynch, \$1,467.23; W. Madden, \$1,228.50; J. McKay, \$1,689.71; R. McKenzie, \$1,165.30; E. Mitchell, \$4,330.62; H. Morris, \$1,335.77; W. Newmarch, \$1,609.73; P. A. Rouleau, \$1,058.11; M. Schmidt, \$1,270.78.

Items totalling \$442,484.20 (including Soldier Settlement and Veterans' Land Act, \$12,044.58) were deleted from Accounts Receivable—Uncollectible under authority of Vote 583, Department of Finance. Details of these items were included in the Report of an Inter-departmental Committee set up by Treasury Board in August, 1947. This report was referred to the Standing Committee on Public Accounts in May, 1951, and the above vote was provided to implement recommendations made by the Committee to the House of Commons.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1952. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENT OF VETERANS AFFAIRS

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Burns, E. L. M., Deputy Minister	\$ 13,500 00	\$ 1,400 56	Blair, J. F.	6,220 00	
Melville, J. L., Chair- man, Canadian Pen- sion Commission	12,000 00		Blanchard, A. J.	8,400 00	
Lalonde, G. L., Asst. Deputy Minister ...	10,000 00		Boulding, C. R.	6,780 00	
Warner, W. P., Director General, Treatment Services	12,000 00	1,449 35	Boulter, W. L.	6,460 00	
Garneau, F. J. G., Chair- man, War Veterans' Allowance Board ...	9,000 00		Boyd, A. A.	6,220 00	
Parliament, G. H., Director General, Re- habilitation Services	8,000 00	742 98	Boyd, J.	5,840 00	
Aberhart, W. R.	6,580 00		Boyd, W. J.	6,900 00	
Abraham, J. W.	6,520 00		Bradley, R. W.	6,520 00	
Abraham, R. W.	6,480 00	803 86	Brady, N. A.	5,220 00	619 90
Ackerley, P.	5,140 00		Branch, E. A. G.	7,560 00	
Adam, J. S.	5,140 00		Brault, G. R.	5,580 00	
Adams, G. T.	10,000 00	988 95	Bray, H.	9,000 00	4,061 32
Adams, J. H. F.	6,780 00		Bridges, E. S.	6,900 00	
Addinell, W. E.	6,220 00		Bridges, H. A.	9,000 00	2,795 53
Allen, B. W.	5,240 00	547 91	Bromley, A. J.	6,460 00	
Anderson, C. E.	6,780 00	750 20	Brown, L. W.	7,320 00	
Anderson, G. C.	5,540 00		Brown, W. F.	7,800 00	
Anderson, J.	6,460 00		Bruce, G. N.	5,540 00	
Anderson, J. O.	7,560 00		Bryan, B. G.	5,560 00	
Angrove, R. H.	7,800 00		Bryers, B. H.	8,500 00	1,199 93
Argue, A. F.	6,580 00		Buchanan, G. A.	6,520 00	
Armstrong, E. C.	6,900 00		Bugg, W. J. F.	6,780 00	
Armstrong, J. C.	6,460 00		Bureau, G. W.	5,060 00	
Arnold, W. J.	6,220 00		Burke, D. T.	10,000 00	
Atkinson, W. L.	6,780 00		Bustin, H. B.	6,780 00	
Aubert, E.	5,260 00		Butson, F. W.	5,140 00	
August, W. H.	9,000 00	3,734 95	Cain, M. C.	6,460 00	
Austmann, K. J.	7,320 00		Calnek, S. H.	6,460 00	
Badgley, F. C. C.	5,880 00		Campbell, J. G. D.	6,780 00	
Bain, T. D.	7,800 00	{ 516 84	Cantin, L. J. G.	5,140 00	
		{ 2,607 65*	Carette, J. L. G.	6,460 00	
		{ 518 73	Carey, L. J.	5,100 00	
Baker, J. E.	6,460 00	1,503 56	Carmichael, L. D.	5,920 00	
Barnes, H. M.	9,000 00		Carscallen, H. B.	7,800 00	
Barnet, J. D.	5,920 00		Carter, C. W.	6,500 00	
Barnett, J. H.	5,180 00		Chaloult, J.	5,320 00	
Barrow, F. L.	6,480 00		Chambers, A.	6,540 00	2,400 00**
Bates, J. F.	9,000 00	2,394 78	Charette, H. R.	5,140 00	
Beaudin, A. D.	7,320 00		Chartier, J.	7,800 00	
Belkin, A.	5,580 00		Chatwin, A. E.	5,540 00	608 71
Bell, C. A.	6,860 00	1,149 98	Churchward, S. G.	5,140 00	
Bell, C. G.	6,460 00		Clark, V. A.	6,100 00	
Bell, C. H. C.	6,220 00		Clay, M. A.	6,580 00	
Bell, E. G.	6,460 00		Clerk, B. M.	5,880 00	571 69
Bell, T. A.	7,200 00		Colbeck, J. C.	8,400 00	
Bell, W. W.	6,460 00		Colbourne, H. D.	5,080 00	822 57*
Bennett, W. J.	7,200 00		Collins, H. A.	6,220 00	
Binns, R. E. C.	5,180 00		Conn, H. A. L.	10,000 00	
Bird, E. S.	6,780 00		Conrad, F. B.	5,540 00	
Black, C. F.	6,200 00		Convery, E. B.	7,500 00	
Black, G. A.	6,780 00		Cornish, A. L.	6,580 00	
			Courtney, B. E.	5,320 00	
			Cowie, G. A.	6,360 00	
			Crampton, H. R.	5,100 00	
			Crane, G. L.	6,780 00	
			Crawford, A. W.	6,480 00	682 19†
			Crawford, O. W. E. ..	5,180 00	
			Cromb, W. T.	6,180 00	545 30
			Cross, P. B.	8,500 00	{ 2,024 65
					{ 1,093 91*

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cross, W. D. S.	7,200 00		Hall, W. M.	8,100 00	
Curtis, C. F.	5,880 00		Hamilton, C. A.	5,880 00	
Dale, G. M.	8,100 00		Hamilton, K. A.	7,320 00	505 39
Davison, A. W.	7,500 00		Hamilton, R. C.	7,800 00	
Dawson, J. T.	6,220 00		Harlow, C. M.	7,800 00	
Dean, A. E.	5,320 00		Harris, H. R. D.	5,980 00	
Demers, C. V.	6,780 00		Harris, W. E.	7,800 00	
Derby, G. C.	9,000 00	3,400 47	Harvie, R. M.	6,460 00	
Dixon, A. J.	6,480 00		Hayter, F. W.	8,400 00	
Dowell, W. C.	6,220 00		Heard, K. M.	5,100 00	
Doyle, L. J.	6,900 00		Henderson, R. S.	7,200 00	
Duff, J. H.	6,520 00		Hicks, R. A.	6,220 00	
Dunlop, W. R.	7,200 00		Hicks, W. H.	6,100 00	
Dunn, W. F.	7,800 00		Hogan, J. H.	6,540 00	
Ecclestone, W. M.	6,580 00		Hollis, K. E.	8,500 00	
Edwards, P.	7,200 00		Homans, C. O.	6,460 00	
Elliott, H. C. S.	6,460 00		Homik, A. M.	6,460 00	
Elliott, O. C.	6,180 00		Honey, E. M.	6,220 00	
Ellis, J.	5,140 00		Howard, M. J.	6,220 00	
Eyres, H. H.	7,200 00		Howard, S.	5,140 00	
Farmer, G. R. D.	7,800 00	855 57	Hughson, T. L.	5,920 00	
Fenton, T.	7,500 00		Hurteau, J. L. A.	6,780 00	
Ferguson, J. G.	7,200 00		Hutton, G. H.	7,800 00	
Fergusson, E. A.	7,500 00	1,349 94	Inkel, M.	5,820 00	709 82
Filteau, G.	5,240 00		Irvine, H. J.	6,100 00	
Findlay, C. A.	6,780 00		Irwin, O. R.	5,140 00	
Findlay, D. G.	5,840 00		Jacks, H. L.	7,800 00	
Finlayson, D. R.	6,780 00		Jackson, H. M.	5,540 00	
Firth, L. M.	5,920 00		James, I. W.	7,200 00	
Fitzgerald, E. B.	5,140 00		Jamieson, H. W.	6,180 00	1,062 96
Forman, J. M.	9,000 00	2,071 73	Jean, A. F. R.	6,900 00	
Forrest, E. C. A.	5,280 00		Johnson, J. D.	5,920 00	
Forsyth, D. A.	6,220 00		Johnson, J. W.	5,180 00	
Portey, A. L.	5,140 00		Johnstone, D. W.	7,500 00	
Fortune, D.	5,880 00		Jones, A. R.	7,160 00	573 46
Fournier, C.	5,880 00		Joynt, W. G.	6,220 00	
Francœur, G. U.	6,540 00		Keillor, C. M.	9,000 00	2,185 37
Frechette, H. F. E.	5,560 00		Kerr, H. R.	6,220 00	
Fry, W. R.	7,200 00		Kilburn, L. A.	7,200 00	718 38
Fumerton, C. A.	5,140 00		Killeen, F. J.	5,140 00	
Gamble, J. E.	6,780 00		Kinsman, J. D.	7,500 00	
Garrett, H.	6,060 00		Kirk, T. E.	7,560 00	
Gelinas, A.	7,200 00		Klaehn, P. C.	6,180 00	1,154 29
Gillrie, R. B.	6,060 00		Knapp, N. S.	6,540 00	597 35*
Gladman, M. F.	5,320 00	674 55	Koch, A.	5,320 00	
Godard, W. R.	6,220 00		Laidlaw, R. G.	6,220 00	
Gordon, M. K.	6,220 00		Laing, J. W.	7,200 00	
Gottlieb, R. B.	6,580 00	2,400 00**	Laing, W. D.	5,920 00	
Gough, I.	5,028 00		Lalonde, W.	6,460 00	
Graban, C. M.	5,730 00		Landriau, F. A.	5,580 00	
Graham, C. C. P.	5,880 00		Langelier, O. F. B.	9,000 00	2,421 60
Graham, F.	5,100 00		Langlois, J. J. J. A.	5,060 00	
Graham, M. D.	6,780 00		Langston, K. W.	7,800 00	
Green, P. T.	6,580 00		Laplante, J. P.	9,000 00	2,655 11
Greenberg, C.	6,460 00		Lapointe, A. J.	5,140 00	
Greer, R. F. T.	7,160 00		Lapp, A. D. P.	7,800 00	
Griffin B. M.	6,460 00		Larue, A.	5,580 00	
Griffin, J. F.	5,640 00		Latchford, J. K.	6,780 00	
Groff, E. E.	6,220 00		Laurin, B.	7,200 00	
Gunn, W. G.	7,800 00		Lavoie, M. A.	7,500 00	
Hague, H. M.	8,000 00		Lawson, G. A.	7,500 00	
Haines, F. P.	5,100 00		Leavitt, H. R.	5,180 00	
Halkett, N. M.	7,200 00		Legendre, A.	5,320 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lemire, J. E. L.	5,920 00		Misener, C. C.	7,500 00	
Lennan, C. R.	5,180 00		Montague, W. H.	5,880 00	
Light, W.	8,800 00		Moore, J. H.	6,460 00	
(including terminable allowance, \$1,000)			Mulloy, J. K.	6,580 00	
Lindsay, R. D.	6,580 00		Murray, F. S.	5,840 00	
Little, F. C.	6,540 00	1,033 61	Musgrove, W. M.	7,560 00	
Little, L. P.	6,780 00		Neil, R. H.	5,320 00	
Little, O. J. S.	7,800 00		Nelson, F. H.	6,220 00	
Loban, L.	7,560 00		Nettleton, J. M.	6,900 00	
Logan, G. M.	6,520 00		Neufeld, A. H.	7,800 00	882 48
MacDiarmid, J. F.	5,300 00		Noble, J. A.	8,100 00	
MacDonald, C. J.	6,900 00		Nodwell, G. R.	6,780 00	
MacDonald, K. M.	6,360 00		Norry, H. T.	7,560 00	
MacDonald, N. S.	5,920 00		Norwich, A. C.	7,200 00	
Mace, F. T.	7,500 00		Oesterreicher, M.	6,100 00	
MacFarlane, G. S.	5,100 00		O'Kell, S. H.	5,880 00	603 59
MacKenzie, F. D.	7,500 00		O'Leary, E. L.	5,208 00	
MacKinnon, A. G.	5,580 00		O'Rafferty, J. N. D. ..	5,980 00	
MacKinnon, C. G.	7,800 00		Ouimet, A.	5,920 00	
MacLean, C. G. G.	6,600 00		Painchaud, J. R.	9,000 00	1,688 36
MacLeod, A. J.	5,960 00	668 21	Patenaude, E.	5,580 00	
MacLeod, C.	8,100 00		Patrick, C. A.	5,960 00	645 99
MacNeil, C. H.	6,580 00		Patton, G. O.	5,580 00	
MacNeill, R. D.	6,540 00		Payette, J. M. H.	6,460 00	
MacQueen, D. G.	7,800 00		Pedley, W. H.	6,580 00	
Malone, A. F.	5,180 00		Perron, L. J.	6,100 00	
Mann, G. L.	5,140 00		Peterson, C. P.	5,840 00	
Manning, N.	6,460 00		Philpott, P. J.	6,480 00	
March, A. C.	7,500 00		Phinney, J. I.	5,260 00	
Marshall, D. H.	5,180 00	839 29	Pickersgill, N. L.	9,000 00	2,381 26
Massie, R. A.	6,220 00		Pickworth, H. D.	5,520 00	
Masterman, L. A.	5,320 00		(including terminable allowance, \$684)		
Matheson, J. K.	9,000 00	1,818 11	Pinnell, F. T.	5,140 00	
Matheson, J. P.	5,180 00		Plourde, F. T.	5,080 00	
Maynard, A. R.	5,140 00		Potter, P. R.	5,080 00	
McCann, H. J.	6,220 00		Potts, A. E.	6,180 00	
McCarthy, D. D.	5,980 00		Pouliot, J. L.	5,980 00	
McCormick, M. F.	5,100 00		Power, J. G.	5,320 00	
McCullough, O. L.	6,180 00	563 30	Radway, F. S.	6,220 00	
McDonald, J.	5,920 00		Rae, C. A.	9,000 00	
McGillivray, G. S.	5,100 00		Rae, M. V.	7,560 00	
McGonigle, R. H.	6,160 00		Ramsay, F. G.	6,580 00	553 41
McGowan, T. P.	6,160 00		Rappell, K. C.	5,920 00	
McIntyre, A. J.	6,460 00		Richardson, E.	5,140 00	994 32
McKay, C. O.	7,320 00		Richardson, H. J.	7,200 00	
McKee, J. W.	7,530 00		Rider, E. J.	5,920 00	
McKenna, L. B.	6,160 00		Ritchie, K. S.	7,500 00	
McKenty, V. J.	7,200 00		Roaf, W. G. H.	8,000 00	538 64
McKercher, A. E.	7,800 00		Roderick, J. H.	6,200 00	
McLellan, N. W.	6,580 00		Rogers, C. J.	6,220 00	
McLeod, T. R.	6,160 00		Rogers, J. R.	5,980 00	
McQuitty, M.	7,860 00	608 80	Rooney, J. W.	6,220 00	
McRae, G. W.	5,880 00		Ross, M.	7,800 00	
Megloughlin, W. B. ..	6,540 00		Rothwell, J. C.	7,560 00	
Meikle, A. U.	6,860 00		Rowswell, A. C.	7,200 00	
Mercier, J. A. P.	8,500 00	1,366 39	Roy, R. J. H.	5,140 00	
Mess, C. B.	5,920 00		Rumball, W. G.	5,560 00	
Metcalfe, E. V.	7,800 00		Russell, B. W.	5,320 00	
Mickie, J. B. A.	5,280 00		Scott, C. A.	5,320 00	
Miller, J. M.	6,460 00		Scott, R. M.	6,580 00	
Mills, J. D.	8,100 00		Scott, R. P.	5,140 00	
Minorgan, G. A.	6,780 00		Scott, S. M.	6,580 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Searle, M. A.	5,980 00		Tenhunen, T. T.	5,140 00	
Secter, M. B.	6,900 00		Teskey, W. L.	5,980 00	
Seymour, B. A.	7,200 00		Thompson, A. E.	7,200 00	
Shapiro, B. J.	7,800 00		Thomson, W. H. B. ..	5,540 00	
Shapley, J. M.	7,560 00		Topp, C. B.	7,800 00	750 20
Shaw, J. W. R.	5,140 00		Turnel, J. J. T.	6,220 00	
Simmons, H. E.	6,880 00		Turnbull, A.	7,500 00	
(including terminable allowance, \$660)			Tuttle, M. J.	7,800 00	
Simmons, N. W.	5,020 00		Urie, G. N.	7,200 00	
Simpson, D. M.	5,020 00		Valois, J. A.	6,540 00	
Smith, C. G.	6,460 00		Van Luven, O.	6,220 00	
Smith, H. E.	5,920 00		Van Nostrand, F. H. ..	8,100 00	
Smith, P. M.	5,540 00		Walden, J. G. L.	5,320 00	
Smith, W. H.	6,220 00		Walter, A. B.	7,800 00	
Snider, N. W.	6,220 00		Watson, C. A.	6,580 00	
Sommerville, A. N.	6,580 00		Weekes, W. E.	6,220 00	
Spaner, S.	7,200 00		Weir, E. A.	5,140 00	
Sparks, H. S.	5,100 00		Weir, J. W.	5,880 00	
Sparks, W. E. L.	6,460 00		Welton, H. N.	5,100 00	
Sparling, S. E.	6,780 00	1,783 40	Wetmore, S. K.	5,580 00	
Sproule, H. F.	6,460 00		Whelpley, E. H.	6,580 00	
Starkey, D. H.	9,000 00	1,312 72	Whitelaw, W. T.	5,540 00	
Steele, C. Y.	5,540 00		Whiteside, A. N.	6,220 00	
Stewart, E. A.	5,920 00		Williams, T. H.	7,800 00	
Stewart, H. R.	5,100 00		Wilson, E. V.	6,280 00	811 30
Stuart, F. K.	5,980 00		Wilson, R. C.	6,780 00	
Sully, N. C.	6,780 00		Wilson, W. A.	7,800 00	1,730 02
Sutton, I.	6,900 00		Winfield, G. A.	7,800 00	847 99†
Sutton, J.	6,540 00		Wright, J. G.	6,220 00	
Taylor, T. T.	5,580 00		Yates, G. G.	6,000 00	
Taylor, W. I.	7,800 00		Yetman, A. H.	5,980 00	
Temple, A. D.	7,800 00		Young, G. F.	5,580 00	

*Removal expenses.

**Living allowance, annual rate, London, England.

†Charged to Department of Labour, Vote 193.

‡Includes \$158.15 charged to Department of Trade and Commerce, Vote 462.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Andrews, G. C.	\$ 665 35	Clement, R. P. E. ..	1,691 68	Gardner, J. S.	511 60
Ash, G. A.	913 34	Cochran, C. K.	720 08	Girolami, J. A.	1,487 00
Atkins, A. D.	2,165 96	Cooke, H.	629 09	Glibberey, C. L.	1,161 70
Atkinson, S. E.	1,728 83	Cullen, C. R.	1,975 02	Gordon, R. J.	1,365 72
Baker, S.	1,803 10	Cullum, A.	1,217 66	Gorman, T. B.	2,065 86
Barclay, G. A.	991 74	Defoe, J. M.	3,002 69	Gosselin, J.	1,257 98
Barry, J. W.	1,958 78	Delahunt, C. M. ..	582 22	Grant, E. R.	4,467 17
Bellavance, C.	949 42	Depencier, C. E. ...	1,012 15	Griffin, H.	626 78
Benedict, L.	1,371 25	DeWolfe, A. W.	758 62	Hamilton, J.	989 09
Bennetts, M. F.	923 06	Dickie, I. H.	1,432 40	Harris, W. C.	1,816 53
Boisvert, A. J.	1,906 32	Dorval, G.	1,013 98	Haylet, A. D.	1,312 61
Boulton, R. A.	614 33	Doucet, J. U.	1,246 88	Hayley, T.	1,075 00
Brown, A. T.	1,208 38	Drew, N.	2,342 75	Hill, W. F.	535 27
Buchanan, T. M.	1,018 68	Duncan, C. A.	768 27	Hillier, R.	1,818 55
Campbell, A. L.	515 80	Dupuis, M.	666 59	Hills, J. A.	2,330 25
Chenier, J. I. A.	1,498 70	Edwards, W.	744 20	Hurley, F. H.	1,112 52
Church, H. H.	2,448 02	Ettles, I. M.	1,316 22	Hussey, W. E.	1,430 34
Clark, J. B.	621 19	Ferrie, C. C.	1,189 74	Ireland, G.	729 11
Clark, W. J.	590 10	Forman, T. G.	869 80	Johns, W. H.	517 77
Clarke, B. A.	904 48	Fowler, G. H.	1,103 56	Julian, J. A.	1,617 06

	Travelling expenses		Travelling expenses		Travelling expenses
Kerr, D. G.	1,872 42	O'Hara, P. N.	4,010 34	Stone, S.	1,181 07
Kerwin, J. P.	1,603 45	O'Hearn, D. J.	1,223 90	Stroud, P.	624 45
Labrick, M. P.	2,068 31	Payn, W. E.	1,394 35	Sullivan, C. T.	807 70
Lachance, J. P.	1,381 39	Peckham, B.	589 00	Sutherland, C. F. ...	1,013 61
Laidlaw, A. F.	1,843 63	Pepper, E.	2,034 21†	Toms, G.	1,453 41
Laliberte, E.	999 08	Pettapiece, A. S.	596 12	Turnbull, W. L.	839 44
Ledrew, R. B.	710 64	Pope, C. A.	739 68	Upton, A. E.	2,081 71
Lefebvre, J. A.	755 50	Porter, G.	1,743 22	Vallerand, M. A.	2,230 83
Leitch, R. W.	2,212 52	Ramsden, F. C.	933 51	Van Raes, T. J.	1,170 02
Lewis, H. E.	2,310 13	Reid, J. K.	1,631 41	Vaughan, J. A.	2,550 15
Linington, F. W.	502 14	Robert, G.	1,032 53	Vernon, R. L.	602 86
Lipsett, G. M.	2,224 18	Robertson, D. M. ..	1,049 71	Vezina, G.	638 88
MacDiarmid, J. C. ..	1,026 01	Robinson, C.	1,897 99	Walker, H. E.	1,462 80
MacDougall, A. G. ..	1,968 75	Robottom, T.	587 70	Walton, G. M.	1,176 70
Machin, S.	1,334 40	Saunders, A. C.	502 51	Welland, R. H.	631 59
MacKenzie, K.	621 01	Shanahan, F. J.	627 05	Whittaker, L. R.	934 97
MacPhee, M.	1,782 93	Shatilla, L.	655 94	Willimott, H. J.	740 80
Martin, A. B.	813 09	Smith, L. M.	1,495 27	Wilson, G. C.	655 99
Maser, H.	554 55	Smith, S. D.	1,813 72	Wilson, J.	2,119 92
McNamara, J. F.	948 62	Snow, V. H. B.	1,736 28	Wood, R. J.	551 54
Menzies, D. K.	810 46	Sprague, G. R.	1,914 85	Woods, J. R.	548 59
Miller, M.	913 82	Stephenson, J. C. ..	714 09	Wylde, H. G.	510 29
Mintz, C. M.	781 98	Stewart, L. C.	1,129 78	Yates, S. R.	1,241 80
Moore, L. C. A.	2,232 72	Stockley, F. G.	633 02	Young, W. R.	2,714 48
Morin, R. B.	2,705 86	Stodders, J. L.	505 10	Zinovieff, A. N.	559 25
Morrill, H. T.	963 81				

†Charged to Department of National Health and Welfare (Civil Defence).

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Rutherford, T. J., Director	\$ 9,000 00	\$ 1,997 51	Lamb, H.	5,920 00	1,592 12
Allam, H.	6,860 00	1,786 13	Lewis, J. W.	5,060 00	1,490 28
Armstrong, H. L.	6,860 00	745 59	Lomax, J. M.	5,240 00	
Blais, E. A.	6,660 00		Lupien, J. P.	5,320 00	
Bradford, W. C.	5,060 00		MacDonald, D. J.	5,180 00	
Brown, R.	5,180 00		MacDonald, G. L.	6,420 00	1,351 88
Burrell, G. E.	5,530 00		MacDonald, K. W.	5,100 00	
Clarke, J. W.	5,180 00		McCracken, A. D.	5,100 00	872 41
Crawford, J. S.	6,000 00		Millar, F. D.	6,300 00	705 55
Cutler, L. S.	5,260 00		Morton, A. E.	5,140 00	
Diplock, T. B.	5,530 00		Nairn, D. R.	5,580 00	
Dixon, M. G.	5,920 00		Norcross, A. C.	6,060 00	1,113 44
Duncan, W. G.	5,540 00		Nottingham, J. P.	5,060 00	601 09
Dutton, J.	5,240 00	1,310 56	Ozard, W. H.	5,940 00	782 06
Evans, H. I.	5,530 00	1,035 75	Pawley, R. W.	6,420 00	1,305 77
Fuller, J. C.	6,860 00		Pentland, B. G.	5,530 00	794 36
Goodchild, J. A.	5,090 00	1,077 39	Rice, F. C. W.	5,530 00	
Grant, R. D.	5,060 00	1,200 53	Scott, C. H.	6,860 00	942 13
Griffin, A.	5,260 00		Shaw, C. F.	5,180 00	600 15
Griffiths, H. C.	7,800 00	2,431 26	Spencer, E. E.	5,540 00	
Hare, H. R.	6,060 00	910 77	Stilwell, W. A.	5,460 00	
Hewer, V. T.	5,060 00		Strojich, W.	5,280 00	
Holmes, H. R.	6,480 00		Thomson, E. E.	5,180 00	734 97
Holmes, I. L.	5,530 00		Tremblay, S. N.	5,240 00	1,028 14
Jamieson, A.	6,480 00		Varey, J. M.	6,860 00	
Johnston, B. A.	6,580 00		Wilson, G.	5,260 00	
Lafontaine, M. L.	5,940 00	1,926 45	Wylie, L. M.	5,320 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Ahlstrom, C. F. ...\$	1,281 49	Cameron, W. A.	832 10	Fuller, W. G.	1,255 24
Ahlstrom, R. C.	773 88	Campbell, N. D.	778 73	Fulton, B. W.	1,554 97
Aiton, A. M.	1,262 55	Cardy, G.	1,641 26	Gagnon, R.	1,259 91
Albers, M. H.	898 82	Carlton, J. L.	1,134 18	Gale, C. V.	1,408 82
Aldrich, C. E.	824 38	Carr, H. D.	886 88	Gamblin, H. S.	801 08
Allan, D. R.	1,185 99	Caskey, A. H.	1,385 59	Garlick, G.	847 96
Allan, G.	722 84	{	629 73*	Garrett, C. E. J.	1,101 96
Allen, R. H.	2,055 33		1,085 04	Gautby, L.	736 53
Allum, H. A.	657 46	Chatterson, G. L. ..	775 56	Geldart, A. F.	1,507 47
Amos, L.	594 85	Chisholm, D. M. ...	1,026 84	Gillespie, W. M. ...	1,103 91
Anderson, A. D.	590 15	Clarke, T. W.	1,221 82	Gillies, D. M.	613 02
Anderson, M. G.	649 50	Coates, T. M.	1,187 90	Glenn, A.	640 76
Anderson, R. R.	1,287 73	Cochrane, M. B.	1,331 12	Goldfinch, H.	601 33
Arbour, R. S.	1,458 39	Collie, H. R.	1,333 77	Gomme, R. F.	1,470 09
Arkell, H. I.	1,386 73	Colton, G. E.	566 22	Gosselin, G. H.	634 36
Aviss, R. T.	719 08	Colville, R.	839 11	Gough, A. C.	1,391 16
Badeock, J. C.	1,820 12	Conroy, H. C.	1,113 42	Goulden, L. N.	536 16
Bagg, G. R.	783 97	Cook, A. D.	566 02	Gourlay, A.	1,502 84
Balchin, R. F. D. ...	1,091 01	Cooper, R. W.	1,188 56	Gowlett, R. J.	1,345 03
{	549 38*	Corbett, E. A.	954 32	Graham, J. H.	669 02
	614 99	Corbett, G. S.	998 88	Graham, W. O.	1,025 91
Banks, H. G.	930 67	Corman, R. R.	1,303 94	Grant, D. A.	736 80
Banks, I. C.	930 67	Crank, J. F.	645 40	Gray, M. E.	648 10
Barber, H. S. G.	1,300 52	Creelman, J. M.	579 09	Green, W. C.	670 37
Barr, E. J. S.	1,417 80	Crossman, L.	903 36	Grenke, E. G.	1,421 83
Barr, J. M.	1,036 71	Crowe, J. F.	795 71	Grieve, T.	1,087 10
Barrie, E. R.	1,351 46	Dallaire, P. E.	766 05	Griffin, W. C.	561 53
Barritt, E. A.	1,100 99	D'Aoust, J. L.	1,180 79	Grover, W. H.	1,162 54
Bauer, M. H.	961 45	Darton, H. J.	943 29	Groves, A. G.	1,103 53
Bayes, J. M.	868 17	Davies, C. M.	1,564 95	Hall, J. E.	949 26
Bazett, R. H.	831 28	Day, J. M.	1,156 49	Hamilton, H. F. E. ..	1,327 93
Beaudoin, F. J.	1,432 46	Denholm, N. J.	1,035 24	Hannah, R. W.	983 56
Bedell, J. D.	1,760 13	Dennis, J. H.	734 44	Harding, C. J.	984 77
Bernier, G. E.	1,524 12	Desjardins, J. E. W. .	545 43	Harrison, A. H.	661 12
Berry, W.	738 33	Dionne, A.	1,063 05	Harvey, R. G.	650 83
Beswick, C. A. J. ..	1,324 86	Dixon, W. H.	584 84	Harvie, N. M.	676 95
Bisson, J.	520 50	Donaldson, E. R. ...	556 43	Haufek, F.	926 47
Bond, J. H.	804 62	Douglas, A. M.	1,030 24	Haugen, C.	1,035 30
Bond, S. R.	1,413 96	Downey, E. A.	1,199 08	Hawman, J. C.	769 45
Boorman, R. E.	1,375 11	Drapeau, C. F.	1,829 04	Henderson, W. R. ...	795 41
Borden, W. G.	1,181 94	Ducharme, W. J. ...	1,509 30	Henry, H. E.	998 10
Boulanger, R. L. ...	1,118 37	Duffin, F. J.	811 91	Hertzog, T. F.	1,468 51
Bowman, W. S.	1,382 50	Dumont, J. H.	1,579 05	Hicks, R. A.	1,676 52
Bradley, E. W.	1,236 39	Duncan, C.	512 03	Hilchey, J. E.	1,289 28
Bradley, W. D.	1,277 73	Duncan, J.	1,235 66	Hilton, R. C.	1,057 33
Brayshay, R. H.	984 06	Dunlop, G. L.	1,184 02	Hoard, C. W.	1,306 46
Brennan, O. C.	1,019 62	Dunstan, W. D.	824 44	Holland, F. W.	575 62
Brien, R. P.	665 43	Eddy, A. R.	743 82	Holman, D. B.	854 08
Bright, H. R.	822 42	Edgar, J. E.	1,284 99	Holmes, A. H.	1,172 41
Brooks, H. W.	808 80	Edwards, H. S.	619 81	Honner, A. F.	855 26
Brooks, J. O.	932 42	Elko, P. F.	780 10	Horne, J. F.	624 86
Brossard, A. P.	1,080 13	Elston, A. G. W. ...	1,799 48	Howell, A. H. R. ...	1,003 25
Brown, J. F.	501 81	Evanochko, M.	769 05	{	550 00*
Brown, R. A.	580 21	Everitt, M. F.	811 13		994 71
Brown, R. W.	1,372 06	Findlater, A.	632 93	Hoyt, J. H.	994 71
Bryans, S. F.	1,438 54	Fischer, F. A.	1,200 76	Hubbard, G. A.	773 62
Budd, A. E.	1,238 85	Fisher, C. J. H.	1,250 13	Hudon, P. S.	1,005 58
Buitendyk, P.	546 79	Fitzgerald, G. M. ..	635 65	Hughes, W. J.	1,657 38
Burrell, G. E., Jr. .	637 27	Forbes, W. E.	1,251 76	Humphries, J. M. ...	895 52
Butterworth, J. H. ..	722 52	Ford, C. G.	828 12	Huston, W. B.	1,630 67
Byggdin, M. D.	1,511 63	Foyston, B. E.	789 18	Hyslop, W. J.	1,289 53
Cameron, R. J.	1,410 20			Ibbotson, D. A.	701 81

	Travelling expenses		Travelling expenses		Travelling expenses
Innis, F. K.	1,125 92	McKay, R. M.	1,158 14	Ripley, T. A. F.	1,009 86
James, F. V.	610 54	McKellar, L. E.	668 76	Roberts, W. R.	1,053 85
Jensen, R. K.	974 81	McKinnon, M. W. ..	1,409 37	Robertson, A. F. W.	761 95
Johnston, G. F.	665 42	McLean, I. A. L.	1,181 30	Robinson, S. O.	717 56
Johnston, J. A. L. ..	562 13	McLean, J. C.	1,782 25	Robinson, W.	558 89
Johnston, V. R.	929 96	McLeod, S. J.	1,021 86	Rockwell, G.	916 73
Kaye, G. M.	1,275 86	McMillan, H. O.	1,426 20	Rogers, R. F.	1,645 73
Keenleyside, A.	975 19	McMillan, R. A.	526 89	Romanyk, A. A.	1,157 84
Keith, D. M.	1,283 12	McMullin, W. B.	518 48	Rose, L. R.	1,360 45
Kennedy, R. D.	1,101 36	McNeil, G. L.	950 89	Ross, J.	1,306 16
Kirkness, R. J.	662 35	Mead, R. H.	1,066 11	Rouatt, G. E.	986 81
Knowles, C. W.	1,409 31	Meldrum, J. A.	1,730 86	Rousseau, L.	634 04
Knudtson, M. K.	932 90	Menzies, D. J.	878 12	Roy, J. S.	1,876 17
Laidlaw, W. L.	1,067 91	Michaud, D. A.	526 02	Rumney, E. M.	999 48
Laird, F. B.	1,394 15	Mitchell, W. B.	1,219 77	Ryan, L. S.	683 05
Lalonde, A.	620 60	Morgan, H. C.	1,154 42	Sanderson, C. F.	1,207 77
Lamb, A. E.	1,003 44	Morin, M. P.	826 49	Schofield, E. E.	2,160 95
Lamont, A. L.	1,422 36	Morrow, J. A.	972 94	Severson, S. C.	759 55
Lang, A.	555 28	Myra, G. A.	1,716 30	Sewell, D. J.	740 48
Langley, W. S.	756 03	Neff, M. J.	615 67	Sharpe, H.	932 70
Larose, J.	737 19	Nelson, T. C. R.	951 48	Shepherd, D. E.	1,331 73
Larsen, W. M.	725 30	Newton, E. W.	1,288 53	Sherwood, G. G.	999 66
Latour, W. G.	883 68	Nicol, J. O.	1,359 90	Shoemaker, J. B.	1,273 01
Latta, F. C.	765 75	Nield, R. D.	1,713 37	Shouldice, D. R. M.	926 75
Lawrence, H. W.	627 71	Northcott, C.	502 38	Simoneau, J. C.	1,318 86
LeBaron, D. T.	1,639 75	O'Brien, W. G.	1,083 08	Simpson, N. C.	1,346 36
Leblanc, J. G.	1,030 00	Ohmer, W. E.	981 68	Simpson, W. J.	581 77
Leggat, L. W.	1,073 38	O'Malley, V. J.	906 91	Sinclair, H. L.	681 58
Leslie, A. B.	775 23	Ostera, L.	1,223 42	Sinclair, W.	900 29
Lessard, P.	806 06	Owen, W. A.	2,183 09	Sinden, J. A.	638 16
Levesque, J. R.	1,508 19	Page, J. C.	848 75	Skaptason, H. F.	1,008 87
Lloyd, A. C.	1,204 69	Palmer, J. W.	888 07	Slater, W. J.	1,047 69
Logie, D.	1,294 13	Pamenter, W. D.	1,157 29	Smith, C. E.	927 94
Love, P.	1,213 48	Parent, G. E.	1,328 94	Smith, D. F.	1,222 43
Lower, W. J.	857 86	Parent, G. L.	767 52	Smith, F.	1,756 47
MacDonald, A. H. ..	1,221 87	Parfitt, W. T.	1,268 82	Smith, J. A.	1,138 89
MacDonald, C. C.	1,160 13	Patrick, H. R.	608 72	Smith, R. C.	662 10
MacDonald, V.	1,185 13	Patterson, W. S.	1,429 67	Smith, T. H.	589 48
MacDonell, D. L. ..	991 23	Paul, J. A.	1,087 39	Snart, H.	1,591 05
MacFarlane, D.	895 26	Peace, J. A.	1,146 04	Snider, J. V.	1,350 46
MacIntosh, F. J.	840 24	Pelouquin, E.	832 24	Stevens, W. H.	766 90
MacKie, W.	1,233 15	Penny, A. L.	755 49	Stewart, E. B.	885 12
MacLaughlan, J. K. B.	1,345 77	Peppin, A. J.	1,215 62	Stewart, H. R.	1,429 72
MacNab, A. R.	739 83	Phinney, J. E.	614 46	Stewart, J. A.	1,587 85
MacPhail, R. D.	921 12	Pickard, C. W.	1,184 35	St. Lawrence, J. E. ..	898 39
Madaire, A.	689 95	Pierce, E. E. M.	883 27	Swanton, W. B.	1,008 46
Maland, J. A.	1,294 36	Porter, F.	1,234 31	Tapp, E. J.	3,799 97
Marshall, M. C.	1,225 08	Poulin, C. S.	1,530 25	Taylor, F. G.	1,386 32
Martin, A. W.	691 39	Powell, H. J.	1,116 95	Taylor, N.	1,065 75
Martin, J. S.	888 35	Powell, J. A.	895 26	Tepple, W. L.	727 95
Martin, R. M.	1,359 00	Provencher, P. V. ..	1,177 31	Tennant, W.	597 47
Martin, W. E.	690 08	Pym, F. G.	1,056 04	Theobald, W. T.	878 74
Martyn, G. L.	1,500 42	Ramsay, L. M.	1,283 52	Therriault, J. T. H.	931 17
Mason, A. L.	744 11	Ramsay, W. A.	655 35	Thompson, W. F.	1,364 93
Maunsell, T. H.	1,182 80	Ransom, H. S.	909 43	Thring, K. G.	941 69
McAree, C.	886 01	Rawson, C. L.	570 26	Tofin, F. P.	1,563 68
McArthur, N. G.	687 65	Rayner, R. W.	764 80	Tomkins, W. G.	1,456 59
McClellan, C. F.	1,163 53	Redmond, S. S.	1,153 20	Tompkins, L. G.	1,509 51
McComb, A. W.	925 66	Reeves, T. G.	1,036 71	Trottier, J. H. A.	652 77
McCuag, I. B.	1,257 24	Reid, G. T.	1,147 06	Tully, M. C.	989 39
McDonagh, F. D. J.	629 36	Reid, H. M.	609 87	Turnbull, W. D.	1,236 38
McDonald, J. H. H.	849 56	Riley, G. A.	823 67	Unsworth, J. H.	1,226 21
		Riordon, L. W.	1,535 17		

	Travelling expenses		Travelling expenses		Travelling expenses
VanNorman,		West, W. A.	1,387 81	Woodman, A. E.	692 74
C. D. M.	844 71	Westdal, S. N. H. ..	1,026 72	Woodworth, G. A. ..	1,062 58
Vincent, G.	1,381 77	Whitehead, E.	924 59	Worthington, L. P. ..	887 29
Vivian, A.	911 64	Wickett, J. A.	870 86	Wright, E. G. V. ..	800 24
Voyer, L. P.	1,513 46	Widdifield, M. M. ..	695 80	Wyatt, W.	683 74
Wade, F. R.	750 04	Wilson, A. G.	1,187 23	Wynn, R. M.	666 07
Wall, T. B.	2,167 48	Wilson, A. R.	759 11	Young, A. Y.	604 25
Ward, H. C. F.	515 63	Wilson, C. S.	1,322 74	Young, H. B.	663 32
Warren, R. C.	817 28	Wilson, R. H. L.	992 43	Yungblut, S. E.	1,251 00
Waterfall, J. F.	862 05	Wilson, W. W.	1,348 15	Zadubrisky, J. A.	591 41
Waterman, F. C. E. ..	777 38	Wiltshire, W. E.	1,180 17	Zimmer, R. P.	1,376 21
Way, G. S.	1,102 32	Wood, G.	1,420 79	Zinck, K. D.	1,606 25

*Removal expenses.

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list. For the Soldier Settlement and Veterans' Land Act, contractors receiving \$10,000 or over are listed separately.

DEPARTMENT OF VETERANS AFFAIRS

Abbott Laboratories Ltd., Mount Royal, Que., \$12,408.45; Ahearn and Soper Co. Ltd., Ottawa, \$14,891.78; Province of Alberta, \$15,331.92; Alberta Distillers, Ltd., Calgary, Alta., \$13,006.50; Alberta Laundry, Ltd., Calgary, Alta., \$27,409.86; Alberta Meat Co. Ltd., Vancouver, \$20,227.23; American Optical Co. of Canada Ltd., Toronto, \$13,623; Anglo Canadian Drug Co. Ltd., Oshawa, Ont., \$21,297.33; Apco Sales Ltd., Toronto, \$25,467.90; Armour and Co., Hamilton, Ont., \$13,845; Ash Temple Co. Ltd., Toronto, \$11,051.65; Automatic Sprinkler Co. of Canada Ltd., Toronto, \$19,175; Ayerst McKenna and Harrison Ltd., Montreal, \$33,767.16.

B.C. Electric, Victoria, \$58,288.90; G. A. Baert, Winnipeg, \$17,078; James Bamford and Sons Ltd., Toronto, \$20,306.60; Barclay Produce, Brydges, Ont., \$13,129.96; Barr and Anderson Ltd., Vancouver, \$12,681; Bauer and Black, Toronto, \$76,996.32; Becker and Co. Ltd., Vancouver, \$26,336.22; Bell Telephone Company of Canada, Montreal, \$132,394.81; Belleville General Hospital, Belleville, Ont., \$11,052.13; Henry Birks and Sons Ltd., Montreal, \$53,896.81; H. Black, Toronto, \$10,859.45; G. S. Blakeslee Co. Ltd., Toronto, \$13,509.66; Borden Co. Ltd., Toronto, \$18,700.42; Boutilliers Ltd., Halifax, \$10,621.30; Brant Sanatorium, Brantford, Ont., \$26,522.72; T. J. Branton and Co. Ltd., London, Ont., \$37,967.73; H. S. Brennan, Saint John, N.B., \$19,442.70; Province of British Columbia, Welfare Revenue Trust Account, \$185,264.11; British Columbia Monumental Works Co. Ltd., Vancouver, \$47,220.63; British Columbia Telephone Co., Victoria, \$25,061.46; J. R. Brown Co., Montreal, \$67,451.20; Burns Co. Ltd., Calgary, Alta., \$103,393.14; Burroughs Wellcome and Co., Montreal, \$11,179.75.

City of Calgary, Alta., \$11,778.18; Calgary Packers, Calgary, Alta., \$11,743.54; Government of Canada—Department of National Health and Welfare, \$99,025.69; Department of National Revenue, \$11,721.54; Post Office Department, \$99,234.31; Department of Public Printing and Stationery, \$301,375.01; Canada and Dominion Sugar Co. Ltd., Chatham, Ont., \$15,106.17; Canada Bread Co. Ltd., Toronto, \$26,029.98; Canada Coal Ltd., Toronto, \$14,626; Canada Packers Ltd., Toronto, \$461,784.15; Canadian Cannery Ltd., Hamilton, Ont., \$358,255.59; Canadian Corps of Commissionaires, Toronto, \$314,157.95; Canadian General Electric Co., Ltd., Toronto, \$11,622.57; Canadian Import Co. Ltd., Montreal, \$80,230.22; Canadian Industrial Alcohols and Chemical Co. Ltd., Montreal, \$20,268.18; Canadian Kodak Co. Ltd., Toronto, \$248,098.27; Canadian Laboratory Supplies Ltd., Toronto, \$13,697.05; Canadian Laundry Machinery Co. Ltd., Toronto, \$22,414.91; Canadian Liquid Air Co. Ltd., Montreal, \$44,995.63; Canadian National Institute for the Blind, Toronto, \$45,178.40; Canadian National Express Co., Montreal, \$11,277.83; Canadian National Railways, Montreal, \$194,758.24; Canadian Oil Co. Ltd., Toronto, \$21,413.11; Canadian Pacific Express Co., Montreal, \$13,417.21; Canadian Pacific Railway Co., Montreal, \$118,552.53; Canadian Paraplegic Association, Toronto, \$15,397.53; Canadian Red Cross Society, Toronto, \$60,291.23; Canadian Red Cross Workshops, Victoria, \$18,610.87; Canadian Wire-bound Boxes Ltd., Toronto, \$11,224.01; Central Alberta Sanatorium, Calgary, Alta., \$59,864; Champlain Oil Products Ltd., Montreal, \$18,027.56; Charlottetown Hospital, Charlottetown, \$44,838.02; Ciba Co. Ltd., Montreal, \$32,773.71; City Dairy Co., Winnipeg, \$13,518.65; Clarke and Clarke Co. Ltd., Barrie, Ont., \$19,931.87; Club Coffee Co., Toronto, \$17,544.30; Coleman Packing Co. Ltd., London, Ont., \$81,745.55; Collis Leather Co. Ltd., Aurora, Ont., \$11,204.66; R. B. Colwell Ltd., Halifax, \$12,308.57; Connaught Medical Research Laboratories, Toronto, \$50,441.52; Co-operative Milk Co. Ltd., Calgary, Alta., \$25,149.89; Crane Ltd., Montreal, \$11,667.83.

D.C. Electric Co., London, Ont., \$31,983.27; Dairyland Milk Foods, Vancouver, \$16,383.47; Dale Estate Ltd., Toronto, \$31,648.69; J. C. Davis Ltd., Winnipeg, \$13,769.89; Dawson and Hall Ltd., Victoria, \$185,394.45; Decorative Flower Co., Toronto, \$17,504.25; Dental Co. of Canada Ltd., Toronto, \$11,418.18; A. Deslauriers and Sons Ltd., Quebec, \$895,791.99; Dominion Glass Co. Ltd., Montreal, \$15,395.99; Dominion Poultry Sales, Winnipeg, \$15,711.67; The Dominion Sprinkler Co. Ltd., Montreal, \$22,413.78; Dominion Textile Co. Ltd., Montreal, \$69,127.93.

Eastern Canada Engines Ltd., Montreal, \$17,975.34; Eastern Canada Steel and Iron Works, Quebec, \$145,098; Eastern Coal Co. Ltd., Saint John, N.B., \$32,762.36; Eastern Farm Products Co., Montreal, \$92,535.19; The T. Eaton Co. Ltd., Toronto, \$50,822.75; Eisele and Co., Nashville, Tenn., U.S.A., \$10,405.33; Eli-Lilly and Co. (Canada) Ltd., Toronto, \$29,982.67; Elliott Marr and Co. Ltd., London, Ont., \$13,597.69; Essex County Sanatorium, Windsor, Ont., \$25,632.25; T. H. Estabrooks Co. Ltd., Saint John, N.B., \$16,854.05; Evans, Coleman and Evans Ltd., Vancouver, \$79,906.29; Everest and Jennings, Los Angeles, Cal., U.S.A., \$11,323.05; Everist Bros. Ltd., Toronto, \$12,165.25; Export Packers Ltd., Toronto, \$21,958.80.

Farley Wholesale Produce, London, Ont., \$12,957.17; Farmers' Ltd., Halifax, \$17,636.42; Ferranti Electric Ltd., Toronto, \$19,533.17; Fisher and Burpe Ltd., Winnipeg, \$30,230.69; Fisher Scientific Co. Ltd., Montreal, \$10,550.55; Isaac Foster Fitch and Estelle Jean Fitch, Calgary, Alta., \$21,000; Fort William Sanatorium, Fort William, Ont., \$18,614.29; Freeport Sanatorium, Kitchener, Ont., \$25,762.81; Fundy Construction Co. Ltd., Halifax, \$171,688.72.

Gainers Ltd., Edmonton, \$10,674.37; Gamble Robinson Ltd., Ottawa, \$12,859.90; General Dairies Ltd., Saint John, N.B., \$37,924.37; General Electric X-Ray Corporation Ltd., Toronto, \$16,291.73; General Steel Wares Ltd., Montreal, \$11,617.65; Glaxo (Canada) Ltd., Toronto, \$10,588.96; Gold Seal Dairies Ltd., London, Ont., \$30,711.78; Guernsey Dairy, Halifax, \$17,076.81; Guilmaine Bros., St. Hyacinthe, Que., \$12,599.

Hamilton General Hospital, Hamilton, Ont., \$12,049.19; Hamilton Health Association, Hamilton, Ont., \$89,509.72; C. L. and H. R. L. Hammond, Beaurepaire, Que., \$12,733.43; Francis Hankin and Co. Ltd., Toronto, \$11,787; J. F. Hartz Co. Ltd., Montreal, \$17,934.73; J. Henderson and Co., Vancouver, \$24,430.60; Highland Dairy Ltd., Toronto, \$97,359.41; Hoffman-LaRoche Ltd., Montreal, \$14,410.45; W. Hood Estate Ltd., Victoria, Ont., \$57,293.90; F. W. Horner Ltd., Montreal, \$13,118.79; Hotel Dieu Hospital, Kingston, Ont., \$106,992.56; Hudson and Orsali Ltd., Montreal, \$13,547.94; Hudson's Bay Co., Winnipeg, \$31,672.29; F. Hunnisett Ltd., Toronto, \$22,723.82; Walter G. Hunt Co. Ltd., Montreal, \$100,673.29; Hydro Electric Commission of North York, Ont., \$36,979.44; Hydro Electric Power Commission of Ontario, Toronto, \$33,323.38; Hydro-Quebec, Montreal, \$22,479.18.

Imperial Fuels Ltd., London, Ont., \$76,235.67; Imperial Laundry, Quebec, \$11,735.12; Imperial Oil Ltd., Toronto, \$17,578.62; Imperial Optical Co. Ltd., Toronto, \$28,547.65; Dorothy Graham Ingraham, Calgary, Alta., \$50,500; Ingram and Bell Ltd., Toronto, \$81,894.19; Interlake Tissue Mills Co. Ltd., Toronto, \$12,371.95; International Business Machines Co. Ltd., Toronto, \$26,392.19.

Johnson and Johnson Ltd., Montreal, \$121,155.52; Kamlee Construction Ltd., Toronto, \$32,115; Kearney Bros. Ltd., Montreal, \$12,573; Kelly Douglas and Co. Ltd., Vancouver, \$26,143.33; Kingston General Hospital, Kingston, Ont., \$128,711.02.

J. H. Lamarche, Registered, Montreal, \$29,717.50; Eugene Larose, Montreal, \$23,169.22; Laurentian Agencies Ltd., Montreal, \$16,131.61; J. H. Leedham Co. Ltd., Halifax, \$73,035.05; Edouard Leger, Montreal, \$154,563.70; London City Dairies Ltd., London, Ont., \$27,988.41; London Health Association, London, Ont., \$155,489.03.

Peter MacGregor, Toronto, \$18,650.41; M. P. Mallon Co. Ltd., Toronto, \$31,592.72; Province of Manitoba, \$83,031.92; Manitoba Dairy and Poultry Co-operative Ltd., Winnipeg, \$17,239.89; Manitoba Sanatorium, Ninette, Man., \$28,438.50; Milton D. Mann, London, Ont., \$17,579.05; Marpole Coal Co. Ltd., Vancouver, \$14,664.20; Marshall Bros. and Co., London, Ont., \$10,541.51; Marshall Ventilated Mattress Co. Ltd., Toronto, \$15,681.94; Maskoutaine Dairy Registered, St. Hyacinthe, Que., \$15,032.77; J. Matlin Ltd., Montreal, \$10,488.47; McIntosh Granite Co. Ltd., Toronto, \$49,118.17; George D. McLean and Associates Ltd., Vancouver, \$88,688.05; Medalta Potteries Ltd., Medicine Hat, Alta., \$22,411.60; Medway Creamery, Ilderton, Ont., \$12,133.14; Merck Co. Ltd., Montreal, \$88,263.93; Middlesex Creameries Ltd., London, Ont., \$27,046.60; Modern Dairies Ltd., Winnipeg, \$45,998.07; Modern Packers Ltd., Montreal, \$98,238.52; Mongeau and Robert Co. Ltd., Montreal, \$43,504.74; Montreal Management and Maintenance Co. Ltd., Montreal, \$14,752.13; Moody and Moore, Winnipeg, \$23,847.60; Muirs Marble Works Ltd., St. John's, \$14,183.05.

Nadeau Laboratory Ltd., Montreal, \$13,068.11; E. Nantel, Montreal, \$49,850.36; National Carbon Ltd., Toronto, \$22,970.52; National Cellulose of Canada Ltd., Toronto, \$13,492.50; National Fruit Co., Calgary, Alta., \$12,086.13; National Grocers Co. Ltd., Toronto, \$24,592.68; National Sanatorium Association, Muskoka, Ont., \$101,071.96; Nelson's Laundries Ltd., Vancouver, \$110,569.79; New Method Laundries, Victoria, \$23,573.01; New Ungars Laundry, Ltd., Halifax, \$40,768.52; Province of Newfoundland, \$35,522.39; Niagara Peninsula Sanatorium, St. Catharines, Ont., \$21,077.98; North American Cyanamid Ltd., Toronto, \$51,011.34; North Bay Civic Hospital, North Bay, Ont., \$11,375.30; Northern Electric Co. Ltd., Montreal, \$10,495.86; Nova Scotia Light and Power Co. Ltd., Halifax, \$33,609.44.

O'Connors Fish Co., Montreal, \$12,273.09; Ongwanada Sanatorium, Kingston, Ont., \$39,513.18; Ontario Public Trustee, Toronto, \$111,879; Otis Elevator Co. Ltd., Hamilton, Ont., \$28,806.81; Ottawa Civic Hospital, Ottawa, \$239,912.65.

Pacific Meat Co. Ltd., Vancouver, \$117,907.45; Pacific Produce Co. Ltd., Vancouver, \$16,760.15; Palm Dairies Ltd., Calgary, Alta., \$16,942.67; Parke Davis and Co., Montreal, \$70,608.50; Peerless Laundry and Cleaners Ltd., Winnipeg, \$46,138.08; Penmans Ltd., Paris, Ont., \$19,065.77; Perfection Dairy Ltd., Montreal, \$54,777.50; Pesner Bros. Ltd., Montreal, \$141,272.67; Peterborough Civic Hospital, Peterborough, Ont., \$12,960.55; Pfizer Canada Ltd., Montreal, \$10,761.60; Photostat Corporation, Rochester, N.Y., U.S.A., \$17,479.53; Picker X-Ray Co. of Canada Ltd., Toronto, \$58,180.12; John Plaxton Co. Ltd., Winnipeg, \$13,500; Pointe Claire Farm Ltd., Pointe Claire, Que., \$65,732.82; Poole Co., Montreal, \$75,196.42; Presswood Bros., Toronto, \$35,408.40; Prince Edward Island Hospital, Charlottetown, \$53,357.29; Provincial Mental Hospital, Essondale, B.C., \$281,160.99; Provincial Mental Hospital, Ponoka, Alta., \$142,899.49; Provincial Sanatorium, Charlottetown, \$23,539.54; Public Utilities Commission, London, Ont., \$15,205.28; W. Puddy Beef Ltd., Toronto, \$56,093.21; Putherbough Construction Co. Ltd., London, Ont., \$17,140.50.

Redfern Construction Co. Ltd., Toronto, \$133,953.37; Regina General Hospital, Regina, \$138,223.37; Reliance Chemicals Ltd., Montreal, \$48,914.11; Riverside Construction Co. Ltd., London, Ont., \$12,095.06; C. Robinson and Sons, London, Ont., \$52,660.59; Rodeco Enterprises Ltd., Montreal, \$18,675.90; Rogers Montreal Ltd., Montreal, \$18,866.20; Rosenfeld Beef Packers, Montreal, \$18,483.43; Royal Ottawa Sanatorium, Ottawa, \$33,218.94; Royal Victoria Hospital, Montreal, \$10,686.99; Richard and B. A. Ryan Ltd., Montreal, \$577,607.31.

Municipality of Ste. Anne de Bellevue, Que., \$75,461.94; St. Boniface Sanatorium, St. Vital, Man., \$22,289.15; Municipality of Ste. Foy, Quebec, \$20,500; City of Saint John, N.B., \$27,880.46; St. John's General Hospital, St. John's, \$55,408.23; St. Lawrence Sanatorium, Cornwall, Ont., \$11,953.07; St. Michel-Archange Hospital, Mastai, Que., \$31,242; Province of Saskatchewan, \$99,863.25; Saskatchewan Anti Tuberculosis League, \$93,173.95; Saskatoon Sanatorium, Saskatoon, Sask., \$13,506.40; Scotia Sprinklers Ltd., Halifax, \$10,764; Wm. Scott and Co., Vancouver, \$15,143.21; Seaport Crown Fish Co. Ltd., Vancouver, \$19,089.35; J. J. Shea and Co. Ltd., Montreal, \$41,656.98; Silverstein's, London, Ont., \$15,149.67; Simmons Ltd., Montreal, \$13,270.76; Slade and Stewart Ltd., Vancouver, \$14,506.49; A. P. Slade (Victoria) Ltd., Victoria, \$11,665.68; T. J. Smith Nephew Ltd., Hull, England, \$15,913.23; Snug-fit Spat and Slipper Co., Toronto, \$10,538.40; E. R. Squibb and Sons of Canada Ltd., Toronto, \$32,814.35; Standard Brands Ltd., Montreal, \$18,141.19; Standard Chemical Co. Ltd., Toronto, \$12,257.77; Sterling Construction Co. Ltd., Windsor, Ont., \$187,047.40; Suburban Rapid Transit Co., Winnipeg, \$16,520.74; Sunnybrook Nurseries, Toronto, \$17,585; Roy Swail Ltd., Winnipeg, \$30,181.37; Swift Canadian Co. Ltd., Toronto, \$294,141.21.

City of Toronto, \$14,012.43; Trail Plumbing and Heating (Sask.) Ltd., Regina, \$11,270; Trans-Canada Air Lines, Montreal, \$16,340.67; Trudeau and Sons Ltd., Ste. Anne de Bellevue, Que., \$16,312; Turnbull Elevator Co. Ltd., Toronto, \$22,373.09; Turners Dairy Ltd., Vancouver, \$47,541.55.

U.S. Catheter and Instrument Corporation, Glen Falls, N.Y., U.S.A., \$11,944.21; Ungars Laundry Ltd., Saint John, N.B., \$35,635.38; Union Coal Co. Ltd., Halifax, \$45,586.68; Union Packing Co., Calgary, Alta., \$12,443.39; United Co-operatives of Ontario, Toronto, \$34,400.15; United States Treasury Department, \$159,910; University of Alberta Hospital, Edmonton, \$440,636.38.

Valley Camp Coal Co. of Canada, Toronto, \$68,722.08; City of Vancouver, \$14,754.26; W. W. Veitch Ltd., Montreal, \$20,156.50; Veterans Anaesthetists Group, Montreal, \$10,655; Victoria Hospital, London, Ont., \$18,630.31; Vipond Automatic Sprinkler Co., London, Ont., \$39,323.71.

S. C. Walker Manufacturing Co. Ltd., Ottawa, \$18,513.36; W. Walker and Sons Ltd., Victoria, \$18,870.69; Welcross Ltd., Montreal, \$22,331.10; Western Grocers Ltd., Winnipeg, \$20,009.79; Weston Bakeries Ltd., Vancouver, \$16,481.20; Whitewear Manufacturing Co. Ltd., Montreal, \$21,030.24; Whyte Packing Co. Ltd., Stratford, Ont., \$17,271.09; Wickett and Craig Ltd., Toronto, \$10,559.26; Wilsil Ltd., Montreal, \$14,861.86; Wilson's Dairy, London, Ont., \$27,797.72; Winnipeg Municipal Hospitals, \$28,218.50; Winthrop Stearns Inc., Windsor, Ont., \$40,343.32; Wonder Bakeries Ltd., Westmount, Que., \$26,731.57; G. H. Wood and Co. Ltd., Toronto, \$16,397.19; J. Wyeth and Brother (Canada) Ltd., Walkerville, Ont., \$17,149.03; X-Ray and Radium Industries Ltd., Toronto, \$46,130.74; Zenith Radio Corporation of Canada Ltd., Windsor, Ont., \$49,696.44.

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

NOTE.—The following list includes purchases of land and buildings for farms and small holdings as well as purchases of building materials and stock and equipment for veterans established under the Veterans' Land Act.

A. E. Austin & Co. Ltd., Vancouver, \$10,335.37; M. Bachynski, Ridgeway, Ont., \$12,000; Bank of Montreal, Montreal, \$59,028.85; Bank of Nova Scotia, Toronto, \$19,957.30; Beaver Lumber Co. Ltd., Winnipeg, \$29,286.45; Beckwith & Horne, Victoria, \$18,000; L. Beevor-Potts, Nanaimo, B.C., \$13,124.64; Boyle & Aikins, Penticton, B.C., \$10,025.76; Province of British Columbia, \$20,091.50.

G. McL. Campbell, Port Alberni, B.C., \$12,000; Canada Permanent Mortgage Corporation, Toronto, \$16,653.33; Canadian Bank of Commerce, Toronto, \$69,959.32; Canadian Fairbanks Morse Co. Ltd., Montreal, \$11,394.74; Canadian Farm Loan Board, Edmonton, \$40,933.02; Canadian Pacific Railway Co., Montreal, \$10,584.85; Clay & McFarlane, Victoria, \$12,400.

The T. Eaton Co. Ltd., Toronto, \$83,497.68; Fillmore, Hayman & O'Neil, Kelowna, B.C., \$21,200; Frontier Lumber Co. Ltd., Grande Prairie, Alta., \$10,046.89; Fulton, Morley & Verchere, Kamloops, B.C., \$17,500; Graham, Graham & Bowyer, Brampton, Ont., \$20,400; Graham, Provenzano & Graham, Cranbrook, B.C., \$15,600; E. Hall, Nanaimo, B.C., \$25,938; Halliday Co. Ltd., Burlington, Ont., \$11,377.03; H. B. Heath, Nanaimo, B.C., \$15,500; Hudson's Bay Co., Winnipeg, \$10,520.60.

Imperial Bank of Canada, Toronto, \$10,084.73; Imperial Life Insurance Co., Toronto, \$10,390.04; Inter-provincial Trading Corporation, Winnipeg, \$10,000; Jackson, Baugh, Allen & Russ, Victoria, \$10,013.44; E. M. Ladner, Salmon Arm, B.C., \$19,928.60; Lanskill, Lewis, Christie, Severide & Mulligan, Langley Prairie, B.C., \$17,400; Leighton, Meakin & Gordon, Courtenay, B.C., \$34,961.52; Lindsay & Kidston, Vernon, B.C., \$29,800.

Manufacturers Life Insurance Co., Toronto, \$10,680.68; Massey-Harris Co. Ltd., Toronto, \$14,924.65; L. M. McDonald, Langley Prairie, B.C., \$23,400; D. S. McTavish, Salmon Arm, B.C., \$15,975; E. W. Mitchell, London, Ont., \$11,300; Mutual Life Assurance Co., Waterloo, Ont., \$10,970.95.

Oliver Chemical Co. Ltd., Penticton, B.C., \$55,915.52; Province of Ontario, \$23,366.57; R. E. Prouse, Brampton, Ont., \$31,400; Prudential Insurance Co. of America, Toronto, \$12,422.46; C. B. Riley Construction Co. Ltd., Vancouver, \$30,760; Royal Bank of Canada, Montreal, \$55,238.13.

G. Seward, Ridgeville, Man., \$11,200; Robert Simpson Co. Ltd., Toronto, \$25,959.31; Solomon, Baryluk & Co., Winnipeg, \$18,247.40; Stewart Bros. Nurseries Ltd., Kelowna, B.C., \$20,758.95; E. D. Strongitharm, Nanaimo, B.C., \$20,060; G. E. F. Sweet, Brantford, Ont., \$10,752.

Tait & Holmes, Victoria, \$11,565; Toronto General Trusts Corporation, Toronto, \$16,674.61; Valley Lumber Yards Ltd., New Westminster, B.C., \$10,958.69; Victoria & Grey Trust Co., Lindsay, Ont., \$18,747.64; Wanham Motors, Wanham, Alta., \$11,239.80; Weddell & Robinson, Kelowna, B.C., \$11,200; J. Wirsz, Chilliwack, B.C., \$11,200; Woodward Stores Ltd., Vancouver, \$10,628.65; Wragge & Hamilton, Nelson, B.C., \$11,900.

Contractors Receiving \$10,000 or over

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Aitken & Russell, Vancouver, \$11,791; H. I. Allan, Castleton, Ont., \$24,943; A. E. Andrews, Minto, N.B., \$26,355; W. Beadle, London, Ont., \$18,055; P. Beaudoin, L'Abord-a-Plouffe, Que., \$10,025; G. A. Bishop, Sherbrooke, Que., \$16,943; L. P. & R. Boucher, Port Colborne, Ont., \$13,048; B. W. Brooks, Kingston, Ont., \$20,839; C. W. Buck, Simcoe, Ont., \$12,351; W. Buttery, Windsor, Ont., \$23,376; Central Construction Co., Buchans, Nfld., \$55,454; A. Comtois, Beloeil, Que., \$39,542; A. J. Cornwell, Digby, N.S., \$14,050.

L. A. D'Arcy, Victoria, \$12,048.40; W. L. Desmarais, Sherbrooke, Que., \$19,960; C. S. Elliott, London, Ont., \$23,070; W. T. Foley, Kingston, Ont., \$11,951; R. Forsyth, Brantford, Ont., \$19,282; A. Gendron, St. Hyacinthe, Que., \$19,530; D. Grenier, Sherbrooke, Que., \$35,576; Halverson & Smith, Truro, N.S., \$12,715; G. H. Headrick, Woodroffe, Ont., \$11,800; Inanson & Polglase Ltd., Campbell River, B.C., \$10,280; Keillor Construction Co., St. Thomas, Ont., \$20,696.84; E. J. Kristensen, New Westminster, B.C., \$12,148; J. A. Larose, Almonte, Ont., \$22,685.50.

Mailhot & Deshaies, Cap-de-la-Madeleine, Que., \$36,100; Onway Construction Co. Ltd., Weston, Ont., \$24,156.56; G. Pardo, Blenheim, Ont., \$21,054.25; W. H. Parsons, St. John's, \$35,647; L. E. Patton, Wellington, N.S., \$17,575; Albert Reid, St. John's, \$17,419; C. K. Reimer, Winnipeg, \$36,798; Richmond Construction Co., Vancouver, \$15,298.

R. V. Shaver, Vancouver, \$10,759; J. H. Shaw, Ancaster, Ont., \$10,800; Shouldice Construction Co. Ltd., Ottawa, \$29,000.10; V. J. Sigurdson & Son, Minnedosa, Man., \$26,462.20; T. H. Smith, Kingston, Ont., \$11,710; F. Sparks & Son, Chatham, Ont., \$26,080; J. W. Stone, London, Ont., \$16,038; A. Tanguay, St. Hyacinthe, Que., \$11,068; W. E. Ternan, Vancouver, \$16,639.81; H. S. Tewksley, Billings Bridge, Ont., \$14,487.50; H. G. Thompson, Vancouver, \$12,000; Town of Ste. Foye, Que., \$24,511; Valley Construction Co., Ottawa, \$19,464.03; Vipond Construction Co. Ltd., Hull, Que., \$28,239.68; Armas Virta, Hammond, B.C., \$47,802.99; W. J. Vokey, St. John's, \$17,400; S. C. Walker, Aurora, Ont., \$10,190.27; T. C. Warwick & Son, Blenheim, Ont., \$20,136.34; H. Webster, St. Thomas, Ont., \$17,986; H. H. Zehr, Innerkip, Ont., \$37,769.50.

Direct Payments of \$3,000 or over for Medical or Dental Fees

DEPARTMENT OF VETERANS AFFAIRS

C. F. Abbott, Toronto, \$3,325; C. Aberhart, Toronto, \$5,640; D. L. Abrams, Vancouver, \$4,860; D. Adamson, Winnipeg, \$6,520; M. A. Agryzko, Toronto, \$3,575; S. Albert, Montreal, \$5,375; D. E. Alcorn, Victoria, \$4,915; E. H. Alexander, Vancouver, \$6,975; J. F. C. Anderson, Saskatoon, Sask., \$3,975; J. W. Arbuckle, Vancouver, \$3,355; M. Aronovitch, Montreal, \$3,785; R. G. S. Arthurs, Toronto, \$3,780; N. L. D. Auckland, Vancouver, \$4,005.

A. W. Bagnall, Vancouver, \$4,025; J. B. A. Baillargeon, Montreal, \$4,095; M. M. Baird, Vancouver, \$6,635; J. Balfour, Vancouver, \$4,095; J. E. Bateman, Toronto, \$3,800; J. F. Beaubien, Montreal, \$4,665; J. L. Beckstead, Winnipeg, \$3,060; A. Bedard, Quebec, \$3,795; F. C. Bell, Vancouver, \$3,240; P. Berbrayer, Winnipeg, \$4,695; G. B. Bigelow, Vancouver, \$6,030; D. L. C. Bingham, Kingston, Ont., \$4,535; G. W. C. Bissett, Vancouver, \$5,225; R. Blais, Montreal, \$3,075; F. H. Bonnell, Vancouver, \$5,225; W. E. Boothroyd, Toronto, \$4,410; P. Boretsky, Montreal, \$4,275; E. H. Botterell, Toronto, \$5,120; H. H. Boucher, Vancouver, \$5,405; F. M. Bourne, Montreal, \$4,133; L. Bouthillier, St. Hyacinthe, Que., \$3,664; H. A. Bowes, Montreal, \$6,325; J. A. Boyd, Toronto, \$4,545; G. C. Bradley, Regina, \$4,911; W. V. Bremner, Montreal, \$3,130; D. C. Brereton, Winnipeg, \$3,030; M. Brown, Kingston, Ont., \$4,420; W. H. Burnett, London, Ont., \$4,725; R. E. Burns, Victoria, \$3,980; A. A. Butler, Montreal, \$3,585.

H. F. Cameron, Winnipeg, \$4,235; W. M. Cameron, London, Ont., \$3,618; D. Campbell, Charlottetown, \$5,070; J. M. Campbell, Saskatoon, Sask., \$3,952; M. Carnat, Calgary, Alta., \$4,950; C. A. M. Cawker, Vancouver, \$5,660; G. Chisholm, Victoria, \$3,983; D. Christie, Vancouver, \$3,915; F. R. Clinckett, Ottawa, \$3,065; C. A. Cline, London, Ont., \$4,110; W. Cohen, Montreal, \$4,115; L. R. Coke, Winnipeg, \$3,717; W. V. Cone, Montreal, \$3,085; K. I. Conover, Montreal, \$4,530; M. A. Conaway, Toronto, \$3,750; H. G. Cooper, Vancouver, \$5,040; C. E. Corrigan, Winnipeg, \$7,485; P. E. Cote, Quebec, \$4,620; W. M. Couper, Montreal, \$5,700; J. S. Crawford, Toronto, \$3,155; A. G. Crisp, Toronto, \$3,830; E. F. Crutchlow, Montreal, \$4,015; B. Cuddihy, Montreal, \$4,785; W. H. Cunningham, St. Catharines, Ont., \$3,313; W. A. Curry, Halifax, \$3,160; M. Cynberg, Montreal, \$3,270.

J. E. Dalton, Victoria, \$3,590; T. E. Dancey, Montreal, \$7,520; V. D. Davidson, Saint John, N.B., \$4,275; M. Delage, Theftford Mines, Que., \$4,095; M. R. Dickey, Vancouver, \$6,120; R. C. Dickson, Toronto, \$4,105; G. N. Duclos, Montreal, \$6,300; J. D. Duffin, Calgary, Alta., \$7,200.

W. J. S. Edington, Montreal, \$3,450; A. J. Elliott, Toronto, \$3,855; J. A. Elliott, Vancouver, \$5,215; H. Elliott, Montreal, \$6,520; E. Emanuel, Montreal, \$5,755; N. J. England, London, Ont., \$3,540; B. M. Fahmi, Vancouver, \$3,475; J. A. Finley, Saint John, N.B., \$3,190; C. M. Fisher, Montreal, \$5,905; D. J. Fitz-Osborne, Vancouver, \$3,385; A. A. Fletcher, Toronto, \$5,890; J. M. Fowler, Vancouver, \$4,950; W. A. Fraser, Vancouver, \$5,175.

C. M. Gardner, Montreal, \$7,090; J. D. Gauthier, Shippegan, N.B., \$5,147; J. H. Geddes, London, Ont., \$3,520; J. Gelinus, Outremont, Que., \$3,195; J. Gerrie, Montreal, \$5,615; A. Gibson, Winnipeg, \$4,505; J. E. Gibson, Kingston, Ont., \$4,459; G. Gingras, Montreal, \$5,265; A. Gold, Montreal, \$4,030; S. D. Gordon, Toronto, \$6,270; C. L. Gosse, Halifax, \$3,150; J. Gosselin, Quebec, \$5,040; C. E. G. Gould, Vancouver, \$3,775; A. F. Graham, Toronto, \$3,555; D. C. Graham, Toronto, \$4,075; J. W. Graham, Toronto, \$3,730; C. C. Gray, Toronto, \$3,785; J. Greenblatt, Ottawa, \$3,720; R. A. Gregory, Saint John, N.B., \$4,175; H. G. Grieve, Victoria, \$4,135; O. Guay, Montreal, \$3,925; B. L. Guyatt, London, Ont., \$3,570.

M. E. Hall, Vancouver, \$4,095; G. W. Halpenny, Montreal, \$7,040; P. P. Hauch, London, Ont., \$4,720; T. G. Heaton, Toronto, \$3,685; J. D. Hermann, Ottawa, \$6,660; H. Hetherington, Toronto, \$3,774; J. C. Hill, Toronto, \$3,490; W. H. P. Hill, Montreal, \$4,095; H. A. Himel, Toronto, \$3,780; M. F. Hogan, St. John's, \$3,707; L. G. Holland, Halifax, \$3,150; C. Hollenberg, Winnipeg, \$3,160; G. F. Homer, Victoria, \$7,666; B. H. Hopkins, Kingston, Ont., \$3,150; G. Houston, Charlottetown, \$4,690; S. W. Houston, Kingston, Ont., \$3,060; A. R. Huggard, Vancouver, \$4,070.

B. A. Jackson, Saskatoon, Sask., \$5,280; G. Jarry, Montreal, \$4,115; F. C. Jennings, Saint John, N.B., \$4,965; D. W. B. Johnston, London, Ont., \$4,840; R. A. Johnston, London, Ont., \$5,120; R. K. Johnston, Calgary, Alta., \$5,355; A. Jolicoeur, Quebec, \$4,410.

G. W. A. Keddy, Saint John, N.B., \$5,380; W. S. Keith, Toronto, \$5,110; H. I. J. Kellam, Ottawa, \$5,310; A. Kennedy, Georgetown, P.E.I., \$3,526; S. G. Kenning, Vancouver, \$6,166; A. S. Kirkland, Saint John, N.B., \$4,420; T. A. Knowling, St. John's, \$3,000.

J. M. Laframboise, Ottawa, \$3,600; C. K. Langford, Saskatoon, Sask., \$5,280; A. W. Lapin, Montreal, \$3,780; P. Lariviere, Montreal, \$3,925; J. L. Larochelle, Quebec, \$3,300; R. G. Lea, Charlottetown, \$4,680; S. LeBlond, Quebec, \$3,620; P. Lehmann, Vancouver, \$5,330; W. Leslie, Halifax, \$4,240; F. Letarte, Quebec, \$3,150; S. R. Levin, Winnipeg, \$3,339; A. S. Lewis, St. John's, \$4,810; J. A. Lewis, London, Ont., \$6,460; G. Loignon, Outremont, Que., \$4,135; A. J. Longmore, Regina, \$3,965; A. E. Lundon, Montreal, \$5,365.

F. B. MacDonald, Sydney, N.S., \$3,252; R. I. MacDonald, Toronto, \$8,060; R. M. MacDonald, Halifax, \$5,680; J. A. MacFarlane, Toronto, \$4,435; D. J. MacKenzie, Toronto, \$5,245; K. A. MacKenzie, Halifax, \$3,015; W. B. MacKinnon, Winnipeg, \$5,005; J. T. MacLean, Montreal, \$4,140; T. K. MacLean, Vancouver, \$3,855; D. A. MacLennan, Campbellton, N.B., \$3,259; E. A. MacNaughton, Montreal, \$6,300; A. W. MacPherson, Toronto, \$3,780; V. O. Mader, Halifax, \$3,880; J. H. Martin, Winnipeg, \$3,030; R. B. Martin, Regina, \$3,915; W. M. Martyn, Toronto, \$3,015; J. Matas, Winnipeg, \$4,560; A. T. Mathers, Winnipeg, \$3,820; H. W. D. McCart, Toronto, \$4,090; A. W. McCulloch, Winnipeg, \$4,115; A. C. McCurrach, Vancouver, \$6,120; A. F. McGill, Victoria, \$3,133; C. A. McIntosh, Montreal, \$4,115; H. W. McIntosh, Vancouver, \$4,675; J. M. McIntyre, Montreal, \$4,675; D. D. McKercher, Ottawa, \$3,920; A. M. McNabb, Ottawa, \$8,071; J. C. Miller, Quebec, \$4,950; S. Mirsky, Ottawa, \$5,170; D. S. Mitchell, Montreal, \$5,375; H. Mitchell, Montreal, \$4,135; M. Mongeau, Montreal, \$3,645; A. H. Moore, North Bay, Ont., \$3,050; E. F. Moores, St. John's, \$3,600; E. Morin, Quebec, \$5,710; L. R. Morse, Saint John, N.B., \$5,490; P. W. Morse, Vancouver, \$4,015; G. K. Morton, Edmonton, \$3,000; B. Murphy, St. John's, \$3,000; W. J. Murphy, Saint John, N.B., \$3,690.

J. E. Nichol, Ottawa, \$4,970; G. I. Norton, Vancouver, \$4,420; H. D. O'Brien, Halifax, \$3,160; J. B. O'Reilly, St. John's, \$3,610; J. H. Palmer, Montreal, \$5,785; J. Parnell, Vancouver, \$4,005; J. C. Paterson, London, Ont., \$6,595; J. F. Paterson, Toronto, \$6,575; C. J. Pattee, Montreal, \$5,010; H. A. Peacock, Hamilton, \$1,060; W. Penfield, Montreal, \$4,095; J. L. Petittiere, Quebec, \$5,670; E. W. Pickard, Winnipeg, \$4,360; M. M. Pierce, Winnipeg, \$4,048; F. Pilcher, Calgary, Alta., \$4,410; J. G. Pincock, Winnipeg, \$3,915; R. E. G. Place, Montreal, \$4,350; C. H. Pottle, St. John's, \$3,600; H. C. Powell, Vancouver, \$3,330; R. S. Purkis, Victoria, \$3,500.

J. M. Rae, Toronto, \$3,780; R. H. B. Reed, Vancouver, \$4,695; J. M. P. E. Robert, Montreal, \$5,355; H. R. Robertson, Vancouver, \$6,650; R. Robertson, Vancouver, \$6,692; C. J. Robson, Toronto, \$4,065; D. E. Rodger, Regina, \$6,365; B. Rose, Montreal, \$4,230; T. F. Rose, Victoria, \$3,931; H. D. Rosenberg, St. John's, \$3,300; C. C. Ross, London, Ont., \$6,905; E. F. Ross, Halifax, \$3,150; O. Rosturp, Edmonton, \$4,095; J. Rousseau, Quebec, \$3,850; W. A. Rowland, Toronto, \$3,880; S. D. Rusen, Winnipeg, \$3,700; J. L. Russell, Toronto, \$4,075; H. E. Rykert, Toronto, \$3,635.

J. C. Samis, Ottawa, \$3,840; C. Schneiderman, Montreal, \$3,080; H. Scott, Vancouver, \$3,690; T. Seddon, Saskatoon, Sask., \$4,610; G. Shanks, Vancouver, \$3,960; J. G. Shannon, Montreal, \$6,310; L. Shapiro, Montreal, \$3,790; S. Silver, Saint John, N.B., \$4,340; J. L. Silversides, Toronto, \$3,300; P. Simard, Quebec, \$4,560; W. W. Simpson, Vancouver, \$5,620; H. A. Sims, Ottawa, \$3,705; J. M. Sinclair, Victoria, \$5,970; W. L. Sloan, Vancouver, \$5,420; R. L. Smith, Halifax, \$7,250; J. Sommers, Toronto, \$4,140; E. W. Spencer, Saskatoon, Sask., \$4,800; E. G. Spooner, Regina, \$3,060; A. H. Squires, Toronto, \$3,330; J. G. Stapleton, Hamilton, Ont., \$8,814; L. C. Steeves, Halifax, \$5,670; M. M. Stein, Toronto, \$3,769; E. Stephenson, Winnipeg, \$4,990; J. T. Stirling, Winnipeg, \$5,130; R. H. Stoddard, Halifax, \$3,800; W. H. Sutherland, Vancouver, \$6,320; D. Swartz, Winnipeg, \$5,350.

A. C. Tait, St. John's, \$5,960; W. L. Teskey, London, Ont., \$3,520; A. T. Thom, Montreal, \$3,780; C. A. Thompson, London, Ont., \$4,070; D. M. Thomson, Ottawa, \$3,100; F. B. Thomson, Vancouver, \$4,185; P. K. Tisdale, St. James, Man., \$4,910; H. W. Tougas, Montreal, \$4,095; J. A. Traynor, Vancouver, \$3,705; F. R. Tucker, Winnipeg, \$3,225; A. Turnbull, Vancouver, \$6,320; S. Vaisrub, Winnipeg, \$4,950; C. E. Vaughan, Hamilton, Ont., \$8,134.

J. A. L. Walker, Montreal, \$3,800; J. E. Walker, Vancouver, \$5,455; G. C. Walsh, Vancouver, \$5,495; H. M. Warner, Kingston, Ont., \$3,160; A. J. Warren, Vancouver, \$3,705; G. O. Watts, North York, Ont., \$3,790; O. S. Waugh, Winnipeg, \$4,730; D. M. Whitelaw, Vancouver, \$4,005; G. Whiteman, Toronto, \$3,395; R. E. Will, Toronto, \$4,045; L. J. Williams, Vancouver, \$5,500; C. L. Wilson, Montreal, \$3,555; J. R. Wilson, Vancouver, \$3,855; R. Wilson, Vancouver, \$4,095; W. M. G. Wilson, Vancouver, \$3,420; H. S. Wismer, London, Ont., \$4,600; M. A. Wittick, Burks Falls, Ont., \$3,259; F. M. Woolhouse, Montreal, \$5,040.

S. A. Yaffe, Hamilton, Ont., \$3,190; S. Young, Regina, \$6,345; V. M. Zed, Saint John, N.B., \$3,595; C. Zeldowicz, Vancouver, \$5,620; A. Zinovieff, Toronto, \$6,750.

Statement of Expenditures by Standard Objects

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
(1) Civil Salaries and Wages	36,000,654 27	35,759,694 01	33,532,846 13
(2) Civilian Allowances	62,150 00	48,903 82	62,537 42
(4) Professional and Special Services	8,487,946 00	8,266,311 52	7,959,756 28
(5) Travelling and Removal Expenses	1,105,000 00	1,001,497 86	1,018,056 89
(6) Freight, Express and Cartage	83,550 00	76,440 21	82,244 60
(7) Postage	173,200 00	149,748 20	161,512 35
(8) Telephones, Telegrams and other Communication Services	237,400 00	223,584 66	212,647 92
(9) Printing of Departmental Reports and Other Publica- tions	34,070 00	14,861 24	35,814 16
(10) Films, Displays, Broadcasting, Advertising, etc.	15,000 00	5,565 27	25,530 23
(11) Office Stationery, Supplies, Equipment and Furnishings	431,385 00	380,694 56	364,292 99
(12) Materials and Supplies	7,927,250 00	7,600,760 62	7,227,719 60
Buildings and Works, including Land—			
(13) Acquisition and Construction	3,642,900 00	3,267,189 90	3,008,425 97
(14) Repairs and Upkeep	812,900 00	736,097 24	603,663 82

	Estimates 1951-52	Expenditures 1951-52	Expenditures 1950-51
Equipment—			
(16) Acquisition and Construction	682,500 00	579,521 78	463,392 90
(17) Repairs and Upkeep	246,800 00	230,222 33	209,179 52
(18) Rentals	650 00	600 00	505 00
(19) Municipal and Public Utility Services	488,000 00	490,954 15	471,096 02
(20) Grants, Subsidies, etc., not included Elsewhere	1,143,227 00	1,123,458 90	655,050 19
(21) Pensions, Superannuation and other Benefits.....	33,431 25	33,431 25	32,374 20
(22) All other Expenditures (other than Special Categories)	1,803,463 66	1,647,372 10	1,740,425 25
SPECIAL CATEGORIES			
(27) Veterans Disability Pensions and Other Payments under the Pension Act	103,775,000 00	103,677,372 26	95,549,580 04
(28) Other Payments to Veterans and Dependents—			
War Veterans Allowances	26,585,000 00	23,544,759 50	22,923,331 95
Assistance Fund (W.V.A.)	950,000 00	909,642 49	731,822 75
Assistance to Unemployable Veterans	2,215,000 00	2,206,812 21	
Hospital and Other Allowances	3,100,000 00	2,854,816 10	3,556,729 02
Post Discharge Rehabilitation Benefits	6,712,500 00	6,594,033 51	13,501,632 92
War Service Gratuities	281,679 97	281,679 97	442,383 06
Re-establishment Credits	9,544,096 44	9,544,096 44	16,425,704 46
Reduction of Indebtedness—			
Soldier Settlement and Veterans' Land Act....	459,073 80	459,072 51	163,617 21
Reserve for Conditional Grants—			
Veterans' Land Act	7,599,740 17	7,599,740 17	7,110,123 36
Sundry	1,762,000 00	1,146,298 05	1,926,541 83
	<i>59,209,000 38</i>	<i>55,140,950 95</i>	<i>66,781,836 56</i>
	<u>226,395,567 56</u>	<u>220,455,232 83</u>	<u>220,198,538 04</u>
(34) Less Recoverable Items	4,235,000 00	4,428,703 56	3,250,713 93
Total	<u>\$222,160,567 56</u>	<u>\$216,026,529 27</u>	<u>\$216,947,824 11</u>

1951-52

PUBLIC ACCOUNTS

PART II

REFUNDS AND REMISSIONS

REFUNDS AND REMISSIONS

(This material was shown in previous years in the Auditor General's Report.)

Provision is made in various statutes for refunds and remissions, but the general authority most frequently utilized is section 33 of the Consolidated Revenue and Audit Act, 1931, which reads:

(1) The Governor in Council whenever he deems it right and conducive to the public good, may remit any duty or toll payable to Her Majesty, imposed or authorized to be imposed by any Act of the Parliament of Canada, or any forfeiture or pecuniary penalty imposed or authorized to be imposed by any such Act for any contravention of the laws relating to the collection of the revenue, or to the management of any public work producing toll or revenue, although any part of such forfeiture or penalty is given by law to the informer or prosecutor, or to any other person: Provided that no duties of customs or excise, paid to Her Majesty on any goods, shall be remitted or refunded on account of such goods having after the payment of such duties, been lost or destroyed by fire or other unavoidable accident.

(2) Such remission may be total or partial, conditional or unconditional, and may be granted either before or after, or pending any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, and either before or after any payment thereof has been made or enforced by process or execution; and such remission may be exercised by forbearance from instituting any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, or, if the same has been already instituted, then by the delay, stay or discontinuance of any such suit or proceeding, or by the forbearance to enforce or by the stay or abandonment of any execution or process upon any judgment, or by the entry of satisfaction upon any judgment, or by the refund of any sum of money paid to the Minister for such duty, toll, penalty or forfeiture, or whereof payment has been enforced by any execution or process upon any judgment as aforesaid.

(3) If the remission is conditional, the condition, if accepted by the person to whom the remission is recorded, shall be lawful and valid, and the performance thereof, or the remission only, if unconditional, shall have the same effect as if the remission had been made after the duty, toll, penalty or forfeiture had been sued for and recovered; and if the condition is not performed, it may be enforced, or all proceedings may be had as if there had been no remission.

(4) No remission shall be made in any case unless such case has been considered, and the remission, whether total or partial, conditional or unconditional has been recommended by the Treasury Board, and sanctioned and ordered by the Governor in Council.

(5) Refunds made under the provisions of this Act, or of any other Act, may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

The refunds and remissions detailed below were made under the above authority and individual Orders in Council.

Department of National Revenue—Customs and Excise Divisions

(a) Remissions or Refunds of Customs and Excise Duties and Taxes (exclusive of those for the benefit of non-profit institutions, Government departments and Crown corporations), where the total remitted or refunded was \$1,000 or over:

Air Seal (Canada) Ltd., Montreal	\$ 1,054
Alberta Liquor Control Board, Edmonton	6,325
Alliance Paper Mills, Ltd., Merritton, Ont	5,622
Allison, F. H., Winnipeg	15,761
Aluminum Goods Ltd., Toronto	2,530
Anglo-Newfoundland Development Co., Ltd., Grand Falls, Nfld.	8,691
Audio Tool and Engineering Co., Ltd., Toronto	1,366
Avon Jewellery, Ltd., Belleville, Ont.	2,862
Ayerst McKenna and Harrison, Ltd., Montreal	17,573
Ayre and Sons, Ltd., St. John's	2,445
Botsford's Limited, St. Catharines, Ont.	1,411
Bowring Brothers Ltd., St. John's	1,511
Brahm & Co., L. A., Montreal	3,042
British American Oil Co., Ltd., Toronto	540,563
British Columbia Distillery Co., Ltd., New Westminster, B.C.	1,991
Brown and Co., Toronto	1,767
Calvert Distillers (Canada) Ltd., Amherstburg, Ont.	3,840
Campbell Soup Co., Ltd., Toronto	1,303
Canada Packers, Ltd., Toronto	203,386
Canada Paper Co., Richmond, Que.	1,286
Ciment Quebec, Inc., Quebec	2,038
Clark Trading Co., Ltd., Corner Brook, Nfld.	1,226

Connor Venetian Blinds, Ltd., Ottawa	2,202
Coty (Canada) Ltd., Montreal	1,593
Cycles Gachon, Inc., Montreal	1,081
Distillers Corporation, Ltd., Ville LaSalle, Que.	5,058
Eriesson Telephones, Ltd., London, England	10,204
Estabrooks Co., Ltd., T. H., Montreal	1,626
Fiberglas Canada Ltd., Oshawa, Ont.	5,123
Fisherman's Union Trading Co., Ltd., St. John's	1,263
Gagnon, R. et Frere Engng., and Tremblay et Gagnon, Eng., Chicoutimi, Que.	1,978
Gamble Robinson Ltd., Toronto	5,968
Girard et Cie., Montreal	1,183
Godden, Ltd., E. J., St. John's	1,213
Gordon's Tire Service and Gordon's Tire Service Ltd., Vancouver	1,932
Greisman and Son (Canada), M.I., Toronto	1,915
Hamilton Beverages, Hamilton, Ont.	29,629
Harvey and Co., Ltd., St. John's	6,792
Hickman Co., Ltd., A.E., St. John's	1,021
Hydro Electric Power Commission of Ontario, Toronto	5,749
Imperial Oil Ltd., Sarnia, Ont.	305,538
Industrial Wares Ltd. (Maurice Zajac) Toronto	4,572
Interprovincial Pipe Line Co., Toronto	508,587
Job Brothers and Co., Ltd., St. John's	5,710
Jutras Ltee., La Compagnie, Victoriaville, Que.	8,301
Keith and Son, Ltd., A., Halifax	3,020
Kingsville Coal and Dock Co., Kingsville, Ont.	3,157
Larkin and Dowling, Vancouver	1,602
Larkin Importing Co., Vancouver	1,826
Likely Ltd., Joseph A., Saint John, N.B.	3,956
Lussier, Eng., A., Montreal	2,025
Lyon and Co. (Canada) Ltd., Toronto	2,010
Manitoba Liquor Control Commission, Winnipeg	9,588
Mannix and Co., Ltd., Fred, Calgary, Alta.	8,457
Manny, Miss Louise, Newcastle, N.B.	1,461
Marjon Sales Ltd., Lindsay, Ont.	13,475
McKinnon Industries, Ltd., St. Catharines, Ont.	3,222
Met-Wo Industries Ltd., Toronto	2,853
Morris Ltd., E. A., Vancouver	4,053
Murray and Co., Ltd., A.H., St. John's	3,239
National Breweries, Ltd., Montreal	2,197
Newfoundland Margarine Co., Ltd., St. John's	248,486
Northern Electric Co., Ltd., Montreal	2,087
Onward Manufacturing Co., Ltd., Kitchener, Ont.	7,383
Packaging Equipment Co., Willowdale, Ont.	3,349
Pan American Importers and Exporters, Inc., Montreal	1,971
Phono Motors Ltd., Toronto	1,235
Port Dover Venetian Blinds Ltd., Port Dover, Ont.	1,364
Raymond, Ludger, Ste. Anne de la Pocatiere, Que.	1,406
Rediffusion, Inc., Montreal	4,947
Roden Bros. Ltd., Toronto	10,522
Rosemont General Clothing Reg'd., Montreal	1,215
Rudolph Novelty Co., The, Toronto	1,226
Salada Tea Co. of Canada, Ltd., Montreal	16,678
Shell Oil Co. of Canada Ltd., Vancouver	15,121
Simpson Co., Chas. S., Toronto	1,159
Sparling-Davis Co., Ltd., Edmonton	29,894
Standard Motor Co. (Canada) Ltd., Toronto	48,754
Standard Oil Co. of British Columbia, Ltd., Vancouver	8,501
Steep Rock Iron Mines Ltd., Steep Rock Lake, Ont.	6,236
Steers Ltd., St. John's	4,423
Stratford Upholstering Co., Stratford, Ont.	2,039
Sturgeon Wood Products, Fenelon Falls, Ont.	1,513
Sumac Metals Ltd., Montreal	1,235
Swift Canadian Co., Ltd., Toronto	22,179
Toronto Convention and Tourist Association, Inc., Toronto	3,411
Trayling and Waters, Ltd., Vancouver	2,982
United Distillers Ltd., Vancouver	1,213

Vanderbilt Co., Inc., R.T., New York, N.Y.	5,281
Veterans Coin-Operated Industries, Winnipeg	2,431
Williams Textiles Inc., Montreal	1,032
Wislil, Ltd., St. John's	2,314
Winter, Ltd., T.M., St. John's	1,481
(b) Refunds and remissions of principal amounts in excess of \$1,000 for the benefit of charitable, educational, religious and other non-profit institutions, and for Government departments and Crown corporations:	
Canadian International Trade Fair (Department of Trade and Commerce)	\$ 10,516
Customs duty and taxes payable on advertising material imported for free distribution at Canadian International Trade Fair, Toronto.	
Canadian Red Cross Blood Transfusion Service, Toronto	22,385
Sales tax paid on equipment and supplies purchased during period January 10, 1949, to February 23, 1951.	
College Ste. Anne de la Pocatiere, Ste. Anne de la Pocatiere, Que.	1,116
Taxes.	
Department of Public Works	2,843
Customs duty and taxes payable on sterling silverware, silver plated ware and cut glassware imported from the United Kingdom for the Prime Minister's residence.	
Les Editions Varietes, Montreal	7,495
Sales tax paid on books purchased and exported or resold under tax exempt conditions.	
Hotel Dieu de Gaspé, Havre de Gaspé, Que.	1,509
Taxes.	
Hotel Dieu de St. Joseph, Edmundston, N.B.	3,903
Taxes.	
International Grenfell Association, New York, N.Y.	13,094
Customs duty and taxes payable on new and used clothing, hospital equipment, etc., donated in the United States for use in various branches of the Grenfell Missions in Newfoundland and Labrador.	
International Pacific Salmon Fisheries Commission	2,876
Customs duty and taxes payable on supplies and materials imported for use in its operations.	
Lake Superior Scottish Regiment, Port Arthur, Ont.	3,034
Customs duty and sales tax on highland uniforms.	
Lampron, Rev. Father Gustav, Foleyet, Ont.	2,565
Customs duty and sales tax payable on a Cessna aircraft donated to him by interested friends in the United States for use in the missionary area of Chappleau, Ont., no alternative means of transportation being available.	
Manitoba Flood Relief	1,430
Customs duty and taxes payable on gifts for schools.	
Les Peres Blancs Missionnaires d'Afrique, Montreal	1,868
Sales tax in respect of merchandise purchased and exported to Africa during the years 1946, 1947 and 1948 for the maintenance of their African missions.	
The Royal Ontario Museum of Archaeology, Toronto	7,014
Excise tax payable on the importation of museum pieces.	
St. Clare's Mercy Hospital, St. John's	9,217
Customs duty and taxes payable on equipment for construction of hospital.	
Ste. Jeanne d'Arc Convent, Quebec	1,529
Customs duty and taxes payable on furniture and effects.	
Sisters of Charity, Mount St. Vincent, Halifax	3,177
Customs duty and taxes payable on bedding, clothing, etc.	
The Stone Church, Toronto	1,166
Customs duty and sales tax paid on a used aircraft for use for missionary purposes in the James Bay and Hudson Bay areas.	
Timber Preservers Limited, New Westminster, B.C.	2,901
Sales tax paid with respect to creosoted lumber supplied during the years 1949 and 1950 to the Fraser Valley Dyking Board for use in construction and reconstruction of dykes and the rendering of aid in the mitigation of damage caused by the flood of 1948.	
Trans-Canada Air Lines, Winnipeg	79,493
Nine-twentieths of customs duty and sales tax involved in importations and purchases of parts and equipment for North Star aircraft for the period April 1, 1950 to June 30, 1951.	
Veteraift Factories (Department of Veterans Affairs)	23,547
Sales tax in respect of poppies and wreath emblems made in Canada for sale in aid of disabled ex-servicemen.	

(c) P.C. 36/2764, May 31, 1951 authorized the refund or remission of customs duty and taxes amounting to \$17,750,000, paid or properly payable by the Department of National Defence on arms, military stores, munitions of war and other goods valued at \$88,750,000, to replace those exports from Canadian stocks made by Canada to the Governments of the North Atlantic Alliance in the interest of mutual aid.

(d) P.C. 75/5266, October 4, 1951, authorized (i) remission of duties and taxes in the amount of \$2,000,000 consisting of customs duties and excise taxes on goods imported and excise taxes on goods purchased in Canada, certified by a Canadian Crown agency, Government department or the United States Government, as being for use in the construction, maintenance and operation of the project *Pine Tree* and (ii) refunds by way of drawback of customs duty paid on goods imported by Canadian manufacturers and used in the manufacture or production of other goods which are delivered under direct contract with a Canadian Crown agency, Government department or the United States Government, for the construction, maintenance and operation of this project.

The Order in Council authority contained a proviso that the importations and purchases to which the remission applied were to be in accordance with regulations prescribed by the Minister of National Revenue.

Department of National Revenue—Taxation Division

Bird, Mr. Justice Henry Irving, Vancouver	\$ 1,246
Remission of tax on living allowance paid to taxpayer while serving as a Commissioner in connection with claims by Japanese property owners.	
Bowater Newfoundland Pulp and Paper Mills, Ltd., Nfld.	941,084
Newfoundland Export and Shipping Company Limited, Nfld.	5,421
Remission of tax and interest which, in view of an agreement entered into before Union, would not otherwise have been payable.	
Cox, Albert E., Toronto	21,221
Cox, George A., Toronto	20,534
Jennings, Edward W., Toronto	20,212
To reduce the tax on dividends to what it would have been had Part XVIII of the Income Tax Act been invoked in order to avoid undue hardship because of a misunderstanding of a ruling from the then Commissioner of Income Tax. This Part allowed private companies which had undistributed income the option of paying tax at a lower rate on the accumulated amount immediately, or paying at the regular rate as the income was distributed.	
Delamere and Williams Limited, Toronto	13,197
Remission of tax under Section 95 (a) of the Income Tax Act to allow the Company benefit of a deduction from taxable income which would have been available to the company were it not for the fact that it would be surrendering its charter prior to the time that the Act provides that the full deduction could be made.	
Dougan, William H., Victoria	3,811
Remission of that part of tax on gift which represents a credit for the amount of tax paid to the United States Government on the same gift.	
Tom Three Persons, Estate of, Blood Indian Reserve, Alta.	1,719
Remission of succession duties in view of the fact that the deceased and his successors are all members of, and resided on, the Blood Indian Reserve in the Province of Alberta.	
Turgeon, The Hon. W. F. A., Ottawa	2,289
Remission of income tax for the year 1949 while taxpayer served as Chairman of the Royal Commission on Transportation, on leave from post as High Commissioner in Ireland.	

Department of Transport

Canada Starch Co. Ltd., Montreal	\$ 2,189
Wharfage charges incurred during the period April 1, 1951 to March 31, 1952 representing 4 per cent per annum of the capital expenditure made by the Company on the construction of, and improvements to, two wharves on leased property on the Galops Canal.	
Industrial Docks and Supplies Limited, Thorold, Ont.	5,599
Wharfage charges incurred during the period July 1, 1949 to December 31, 1951 representing an amount equivalent to carrying charges payable by the Company to the Federal Government for deepening channel and constructing piers in the vicinity of property leased to the Company on the Welland Canals (Lease No. 47776 and Agreement No. 31180).	

Industrial Docks and Supplies Limited, Thorold, Ont.	4,855
<p>Wharfage charges incurred during the period July 1, 1949 to December 31, 1951. Carrying charges of \$5,599.25 were payable for this period by the Company to the Federal Government for deepening channel and constructing piers in the vicinity of property leased to the Company on the Welland Canals. Lease No. 47849 and Agreement No. 31180 provided for the remission of wharfage charges incurred in a maximum amount equivalent to the carrying charges but the wharfage was not sufficient for the full remission to be claimed.</p>	
Maple Leaf Milling Co. Ltd., Port Colborne, Ont.	25,130
<p>Wharfage charges incurred during the period January 1, 1946 to July 31, 1950 representing an amount equal to carrying charges payable by the Company in connection with certain improvements made by the Federal Government to the channel adjacent to property leased to the Company on the Welland Canals.</p>	
The Ontario Paper Co. Ltd., Thorold, Ont.	4,945
<p>Wharfage charges incurred during the period April 1, 1951 to March 31, 1952 representing 4 per cent per annum of the capital expenditure made by the Company on construction of, and improvements to, two wharves on leased property on the Welland Canals.</p>	
Howard Smith Paper Mills, Ltd., Montreal	2,880
<p>Wharfage charges incurred during the period April 1, 1951 to March 31, 1952 representing 4 per cent per annum of the capital expenditure made by the Company on construction of two wharves on leased property on the Cornwall Canal.</p>	

**1952 Report of the Auditor General
to the House of Commons**

THIS is the audit report to the House of Commons on the examinations of the accounts of the Government of Canada for the year ended March 31, 1952, and with respect to the financial statements of the following:

- Army Benevolent Fund
- Canadian Arsenals Limited
- Canadian Broadcasting Corporation
- Canadian Commercial Corporation
- Canadian Overseas Telecommunication Corporation
- Canadian Patents and Development Limited
- Commodity Prices Stabilization Corporation Ltd.
- Crown Assets Disposal Corporation
- Custodian of Enemy Property
- Defence Construction (1951) Limited
- Eastern Rockies Forest Conservation Board
- Eldorado Mining and Refining (1944) Limited
- Export Credits Insurance Corporation
- Federal District Commission
- National Battlefields Commission
- National Film Board
- National Harbours Board
- National Research Council
- Northern Transportation Company (1947) Limited
- Northwest Territories Power Commission
- Park Steamship Company Limited
- Polymer Corporation Limited

The Auditor General has been designated auditor of the Canadian Farm Loan Board, but as the legislation received assent only on June 18, 1952, the change of auditors takes effect in the current year.

2. The Financial Administration Act was proclaimed in effect as of April 1st, with the exception of Part VIII (Crown Corporations). Consequently, 1951-52 financial transactions were regulated to March 31st by the provisions of the Consolidated Revenue and Audit Act, while other payments, which relate to 1951-52 accounts but made during April, were subject to the new legislation. A continuing examination of accounts being Audit Office practice, most of the audit work was performed when the governing statute was the Consolidated Revenue and Audit Act. As an unusual situation existed, this report is in somewhat different form than that ordinarily used, it being assumed that the prospective efficacy of the new legislation is of greater current concern than the effectiveness of the old Act in preserving parliamentary control over the public purse. Therefore, in this report attention is drawn to various matters less from the viewpoint of legal regularity than to indicate the need to make certain that, in future, administrative and audit practices are in harmony with the general intent of the new legislation. In view of the fact that the Financial Administration Act, like the statute it replaces, stems from Gladstone's Exchequer and Audit

Departments Act, the conclusions of the British Public Accounts Committee are sometimes of interest, and in a few paragraphs in this report quotations are used to illustrate why attention is drawn to certain matters.

3. A material difference occasioned by the new Act, so far as audit directions are concerned, is that the Auditor General is now required:

- (a) to form an opinion whether rules and procedures applied are sufficient to secure an effective check on the assessment, collection and proper allocation of the revenue, and to report to the House of Commons any case in which anyone "has wilfully or negligently omitted to collect or receive any money belonging to Canada";
- (b) to observe whether essential records are maintained and the rules and procedures applied are sufficient to safeguard and control public property, and to report to the House any case of deficiency or loss "through the fraud, default or mistake of any person".

Application of the new direction with respect to revenue audits will entail more extensive field inspection work, but, it is hoped, without any material increase in staff becoming necessary. Revenue examinations will extend beyond the official books of account, because it is necessary to make certain that all receipts within the meaning of "public money" are recorded in official accounts and credited to Consolidated Revenue Fund. Reference to this situation is made in paragraphs 24 to 27. Moreover, it is now necessary to consider the sufficiency of departmental records of accounts receivable and the efficiency of collecting practices.

4. Some time may elapse before every division of the public service maintains adequate records of public property. Real estate records have long been imperfectly maintained—although the introduction of municipal grants has improved the situation. Some departmental stores systems and accounts may require material changes in order that the Public Stores Part of the new Act may be applied to them. An Executive decision of importance will be the extent to which the new Stores legislation is applied to consumable stores of the Canadian Forces as these present special problems. Service stores accounts do not automatically disclose losses in certain circumstances, therefore also involved is the action with respect to: (a) the tie-in with other accounts, and (b) the person to be regarded as answerable for the custody of stores. An illustration is a loss of \$80,560 resulting from gasoline, shipped in tank cars to Churchill, being pumped into storage tanks which already held fuel oil. Records indicate that the error was that of a non-commissioned Army officer, but the exercise of authority in Service Forces is such that a presumption is that some commissioned officer is to be regarded as answerable for the management of the tanks. However, the records perused do not treat any officer as accountable for the loss, which came to Audit notice during examinations of revenue and expenditure transactions.

5. On account of the new audit responsibilities, reference is now made in this and the following paragraph to the type of audit conducted and the selection of items for the report thereon, in order to make certain that practice is along the lines the House of Commons intends to be followed. A continuous, but not a complete audit is made. It is impracticable to examine all transactions—for example, over 38 million

payments were made last year—therefore practice is to examine by means of tests for which programmes are so planned that in due course all types of transactions are scrutinized. This method of audit is considered adequate because: (a) transactions have already been reviewed by reason of the Comptroller of the Treasury enjoying statutory independence in considering departmental requisitions for payments, and (b) many departments have well-established internal audit or inspection services.

6. Parliamentary auditors, who are directed to "call attention to"—as is the case in Canada—rather than to decide the "legality of" transactions, take notice of the limited time at the command of parliamentarians to consider audit reports. A distinction is drawn between transactions which must be brought to the notice of Parliament or which merit publicity in order to promote good administration, and those which may be adjusted by discussions with departments. So far as the Canadian audit report is concerned, practice is to assume that it is not obligatory to report, or re-report, cases of which Parliament or the Public Accounts Committee has already had notice, unless some new factor is disclosed in the course of a later audit. For example, in recent months both the House of Commons and a special committee took notice of certain thefts of Service Forces stores. Simultaneously, proceedings were being taken in the courts. An Audit Office examination had been made prior to the disclosures and the opinion formed that, although such irregularities were not reflected in records, practices were such as to necessitate further examinations before this report was published. However, as soon as it became known that the R.C.M.P. was conducting an investigation, audit interest became centered on the more general question of accountability for public property in the custody and control of the Canadian Forces. Paragraphs 56 to 58 of this report deal with the subject from that viewpoint.

7. The Crown Corporations' Part of the Financial Administration Act had not been proclaimed by the time the corporations' audits were completed. When section 87 of the new legislation is in effect, it will be a duty on each corporate auditor to report whether:

- (a) proper books of account have been kept;
- (b) the financial statements were prepared on a basis consistent with that of the preceding year;
- (c) the balance sheet gives a true and fair view of the state of affairs at the financial year-end;
- (d) the statement of income and expense gives a true and fair view of the income and expense for the year;

and to call attention "to any other matter falling within the scope of his examination that in his opinion should be brought to the attention of Parliament".

8. Perhaps, therefore, it is not out of place to make reference to the 1952 amendment to the Income Tax Act which designates 12 Crown corporations—8 are audited by the Audit Office—as subject to income tax. The valuation of assets and the calculation of depreciation and other reserves assume added significance, and from the parliamentary viewpoint perhaps make it desirable that, so far as is necessary and practicable, the practices of other Crown corporations be brought into harmony with those now subject to income tax. For example, Canadian Arsenals Limited has never placed a

value on the assets in its control, and in 1952 recouped its \$1,550,000 deficit out of materials inherited, without charge, after the war. The text of the Canadian Overseas Telecommunication Corporation Act does not dovetail with the Income Tax Act amendment. It is one of the corporations listed to pay income tax, yet section 19 of the special Act creating it directs that if in any year the Corporation realizes "a profit from its operations", the full amount be paid over to the Receiver General. The Act makes no provision for depreciation and replacement reserves although the Corporation (a) is in a competitive business, and (b) must modernize plant. In these circumstances, further consideration of section 19 may be desirable.

9. The National Gallery of Canada is now a corporate body, but is not listed in the opening paragraph of this report, the reasons being: (a) the costs of the year were provided by an ordinary appropriation, and (b) the new Act received assent only on December 21, 1951. However, a year-end financial transaction associated with the legislation necessitates notice in this report. Section 8 establishes a National Gallery Purchase Account, to be credited with "any money appropriated by Parliament in any fiscal year for the purpose of acquiring works of art". During 1951-52 no specific appropriation was made for the purpose as the text of the 1951-52 vote was simply "National Gallery of Canada"; but in the Estimates Details it was indicated that \$100,000 was for purchases of works of art. This amount was increased during the year to \$114,054 by transfers from other allotments. At the year-end, actual payments having amounted to \$92,220, the unexpended balance was transferred to the new Purchase Account. Actually, purchases of works of art by the Board of Trustees in 1951-52 totalled \$111,250, of which \$19,030 was charged to the Purchase Account in 1952-53. No audit exception would be taken to a transfer of \$19,030 to the Purchase Account, as accounts for this amount could have been paid from Vote 378 in 1951-52; but the transfer includes \$2,799 which represents lapsings in allotments which should have been written off in accordance with the law governing annual appropriations.

10. The Consolidated Revenue and Audit Act required that the Auditor General report to Parliament any remissions of taxes. Section 22 of the Financial Administration Act changes this by directing that remissions be reported in the Public Accounts. To avoid duplicating effort, it has been arranged that the Department of Finance print 1951-52 remissions in the Public Accounts.

11. The Audit Office enjoyed, during the year, ready access to all accounts, files and records of the Comptroller of the Treasury, departments and Crown corporations, and the audits were facilitated by the co-operation of departmental and accounting officers.

1951-52 Revenues and Expenditures of the Government

12. Revenues approximated \$3,981,000,000, which is an increase of about \$868,000,000 over those of the previous year. A classification by principal sources of revenue is:

Tax	1951-52	1950-51
Income tax	\$ 2,161,000,000	\$ 1,513,000,000
Excise taxes	886,000,000	687,000,000
Customs duties	346,000,000	296,000,000
Excise duties	218,000,000	241,000,000
Succession duties	38,000,000	34,000,000
Miscellaneous taxes	8,000,000	15,000,000
Non-Tax		
Return on investments	118,000,000	90,000,000
Post Office	105,000,000	90,000,000
Premium, discount and exchange	18,000,000	18,000,000
Services and service fees	16,000,000	13,000,000
Sales of surplus Crown assets	15,000,000	20,000,000
Privileges, licences and permits	10,000,000	10,000,000
Miscellaneous receipts and other credits	42,000,000	86,000,000
	<u>3,981,000,000</u>	<u>3,113,000,000</u>

13. Tax receipts were actually \$26,398,000 greater than are listed above, as that amount—raised mainly through sales tax—was credited directly to the Old Age Security Fund.

14. The increase of \$28,000,000 in return on investments was primarily due to the Government of the United Kingdom paying \$23,700,000 interest on loans which had been interest-free to December 31, 1950.

15. The Post Office was more than self-supporting during the year, recorded net revenues being \$105 million while costs of operations charged to votes approximated \$98 million.

16. The decrease of \$44 million in non-tax "miscellaneous receipts and other credits" was mainly due to two substantial transactions reflected in the 1950-51 accounts: a \$19 million accumulated surplus paid over by Canadian Sugar Stabilization Corporation, and a transfer to Revenue of \$25,000,000 over-reserved in a previous year for refunds of wartime income and excess profits taxes. In 1951-52 the transfer to Revenue from the same reserve approximated \$7,000,000.

17. The recorded expenditures for the year approximated \$3,733 million, which was an increase of about \$832 million over the previous year. The word 'recorded' is used in the previous sentence because about \$395 million of the expenditure charges did not involve actual cash outlays in the year. Every year there are such transactions, but in 1951-52 the total was substantially greater than in the past and consisted of:

Government contributions to and interest on superannuation, pensions, annuities, etc., accounts	\$ 189,050,000
Interest accrued on Public Debt to March 31, 1952	87,510,000
Addition to reserve for possible losses on ultimate realization of active assets	75,000,000
Transfers (net) to Defence Equipment Replacement Account...	25,900,000
Amortization of discounts on past Public Loan issues	9,665,000
Addition to reserve for conditional benefits under Veterans' Land Act	7,600,000

Some of these charges are required by statute, others represent a decision of the Government. An illustration of the latter is the new charge of \$87,510,000 for interest accrued on the Public Debt. Previous practice was to charge interest only when due and payable.

Grants of Exemption from Taxes

18. Normally, the phrase "Her Majesty's Governments" includes the Government of Canada, but it seems doubtful whether that is the legislative intent in applying Customs Tariff Item 706, which permits entry free of duty of:

Articles for the personal or official use of representatives of foreign countries and of Her Majesty's Governments, and for the personal use of their families, suites or servants, under regulations prescribed by the Governor in Council.

Provided that the Governor in Council may withdraw any of the privileges granted under this section in the case of any country which refuses to grant the same privileges to Canadian officials holding corresponding or equivalent posts in that country, and may also rescind any order in council withdrawing the privileges as aforesaid.

The insertion of the proviso permits the view to be entertained that the Item is to be applicable only when another country extends reciprocal treatment to Canadian officers. However, Order in Council P.C. 4450 of October 17, 1950, authorizes entry free of duty of personal and household effects of Canadian Government officials returning from posts abroad. Moreover, the benefits of Tariff Item 706 have more recently been extended to members of the Canadian Forces returning to Canada after spending a year or more abroad in taking training courses.

19. The same Order also permits returning Canadian officials to import articles free of sales and other excise taxes. In 1938 the Excise Tax Act was amended to provide for exemption from sales tax (but not from excise taxes generally) on:

Articles imported for the personal or official use of the British High Commissioner, Ministers of Foreign Countries, Consuls General who are natives or citizens of the country they represent and who are not engaged in any other business or profession.

In 1945 this text was brought up to date and exemption from sales tax is now extended to:

Heads of Diplomatic Missions, High Commissioners representing other of Her Majesty's Governments, Counsellors, Secretaries and Attachés at Embassies, Legations, and offices of High Commissioners in Canada, Trade Commissioners, representing other of Her Majesty's Governments, Consuls General of Foreign Nations who are natives or citizens of the countries they represent and who are not engaged in any other business or profession.

A presumption is that the insertion of the word "other" before "of Her Majesty's Governments" is to draw a distinction between Canadian representatives and those of other Commonwealth governments.

20. For the foregoing reasons, attention is drawn to the existing practice of extending benefits of exemption from customs duty and taxes to Canadians returning from posts abroad.

Waiver of Statutory Penalties

21. Insurance companies are required to file returns for the purposes of an Excise Tax Act levy on premiums. The Act provides that if a return is not made within the stated time the delinquent "shall be liable to" a penalty not exceeding \$50 for every day in default. In the audit, it was observed that 71 companies out of 450 failed to file returns with respect to 1950 business within the time limit. All ultimately made the necessary returns, but in no case did the Department of Insurance impose a penalty. The words "be liable to", in the sense used in the Act, are ordinarily treated as conveying the intent that the Department may exercise a discretion; but a general waiver appears to be out of harmony with the intent of the Excise Tax Act because thereby an enactment is wholly suspended. Attention is drawn to the matter because it would seem to be in the interests of Executive control that penalties be imposed in a normal way whenever circumstances necessitate imposition, and relief granted, if that be desirable, by the Governor in Council under the authority of section 22 of the Financial Administration Act, which opens with the words:

The Governor in Council, on the recommendation of the Treasury Board, whenever he considers it in the public interest, may remit any tax, fee or penalty.

Railway Subsidy Acts

22. For many years railway subsidy legislation has included a provision that, in return for a grant of a construction subsidy, the railway company would furnish the Government with "transportation for men, supplies, materials and mails" over the lines subsidized, at rates to be agreed upon, and that:

in or towards payment of such charges the Government of Canada shall be credited by the company with a sum equal to three per cent per annum on the amount of the subsidy received by the company under this Act.

In the 1943 Audit Report, attention was drawn to the fact that departments, with the exception of Post Office, did not avail themselves of the benefits of the legislation, and that:

No centralized control has been exercised over expenditures for traffic over subsidized lines, with the result that the losses to the Government arising out of the failure to apply the provisions of the transportation clause may be a considerable sum.

Attention is again drawn to the subject because the Royal Commission on Transportation, in its report dated February 9, 1951, at page 159, reviewed administrative practices. A company requested that the Royal Commission recommend the repeal of the subsidy Act applicable to it, because

- (1) it is obsolete;
- (2) certain lines which received equal if not greater benefits are not subject to it;
- (3) it is not being applied to all railway lines to whom its provisions originally extended;
- (4) it is not being applied by all departments of Government;
- (5) the practice of the Post Office Department in arbitrarily and unilaterally fixing rates for the carriage of mails so low as to preclude the railways from earning sums equal to the annual amount due to the Government under the Act, constitutes a hardship for the railways;
- (6) the aggregate amounts collected from all the railway lines still subject to the Act is infinitesimal, taking into consideration the enormous financial operations of the major railways and the Government.

The Royal Commission found, with respect to (4) of the contentions of the company, that in the period 1907 to 1922, set-offs were annually claimed by Post Office, National Defence, Naval Services, Indian Affairs, Royal Canadian Mounted Police, etc., from railway companies, but:

Since 1921-22, however, the only payments received were from the Post Office and National Defence, and in the case of the latter less than \$28,000 has been paid since 1923, and even of this amount over \$14,000 was paid in the one fiscal year 1945-46.

As to the more general question of discrimination between railways, the Royal Commission found that from 1899 to 1948, subsidy payments totalling \$51.5 million were by legislation subject to the 3 per cent provision. The Commission took notice of the fact that claims were not made against all of the lines thus subsidized, and commented that:

It is doubtful if the matter comes within the terms of reference, but since it appears that there is discrimination in treatment of the various railways involved, it has been thought well to set out the above facts for the attention of the proper authorities.

The general change in departmental application of the subsidy Acts followed the creation of the C.N.R., because departmental opinion then crystallized into a belief that the task of keeping special accounts to claim credits on subsidized lines forming part of the National Railways was not worth the effort when, on the other hand, large sums had annually to be provided for the deficits of the C.N.R. The audit concern does not extend to the question of whether the various statutes should or should not be repealed, but so long as they remain in effect it seems beyond doubt that there is an obligation on departments to claim the benefits.

Profit on Trading in Wool and Cloth Supplied to Manufacturers

23. The Department of Defence Production purchases wool and cloth in the open market and resells to contractors supplying National Defence requirements. The sale prices set by the Department of Defence Production include a mark-up to cover warehousing, freight, handling charges, etc. These costs were over-estimated with the result that a 'profit' of \$3,685,459 at the expense of National Defence appropriations was shown at the year-end. Normally, such a matter would be of accounting concern only, but, in this instance, contractors manufacturing uniforms, blankets, etc., use these costs in their contracts and so benefit to the extent of percentage profit on the amount of the excessive mark-up. This is particularly applicable in the case of contracts on cost-plus-a-percentage basis.

The Definition "Public Money"

24. Parliament from time to time has defined what categories of receipts must be deposited in Consolidated Revenue Fund, the most recent definition being that given in section 2 of the new Financial Administration Act:

"public money" means all money belonging to Canada received or collected by the Receiver General or any other public officer in his official capacity or any person authorized to receive or collect such money, and includes

- (i) duties and revenues of Canada,
- (ii) money borrowed by Canada or received through the issue or sale of securities,
- (iii) money received or collected for or on behalf of Canada, and
- (iv) money paid to Canada for a special purpose.

The aim is thereby to ensure that the Crown has no financial resources other than are provided by parliamentary appropriations. A statutory definition intended to be all-inclusive presents the risk that, in application, it may have some unforeseen results. For that reason, attention is now drawn to a few categories of receipts which, in the absence of a parliamentary indication of intent, may present administrative problems in applying the new definition. The illustrations in each case involve a reconciliation of the provisions of the Financial Administration Act with those of some other statute.

25. The Financial Administration Act defines "public money" while the National Defence Act defines "non-public property" of the Forces as meaning:

- (i) all money and property, other than issues of materiel, received for or administered by or through messes, institutes or canteens of the Canadian Forces;
- (ii) all money and property contributed to or by officers, men, units or other elements of the Canadian Forces for the collective benefit and welfare of such officers, men, units or other elements;
- (iii) by-products and refuse and the proceeds of the sale thereof to the extent prescribed under subsection five of section thirty-nine; and
- (iv) all money and property derived from, purchased out of the proceeds of the sale of, or received in exchange for money and property described in sub-paragraphs (i), (ii) and (iii).

If moneys received by Service Forces do not come within this definition, presumably they are "public money". That is not the invariable treatment, usage permitting incidental income resulting from activities to be treated as non-public money. A specific illustration is the treatment of revenue derived from a piece of property sometimes used, when not required for Service purposes, as a commercial parking lot. During the last year, around \$3,000 was collected and the money divided between a Service fund for welfare work and the personnel who, in off-duty hours, managed the parking. A few years ago, Service revenue derived from the use of public property attracted parliamentary attention in England. Proceeds of the first showings of the film "Desert Victory" were credited to Service welfare funds. The parliamentary view was that:

... receipts arising from the use of public property should in principle be accounted for as public funds and that as a matter of administration moneys passing through the hands of public officers in their official capacity should be recorded in the accounts rendered to the Comptroller and Auditor General.

26. The second type of case relates to the application of "non-public money" to the end that a "public money" receipt resulted. Around fifty years ago the Post Office Act was amended to create a Post Office Guarantee Fund, to be built up by assessments against postal employees. The purpose was to have funds constantly available to indemnify the Crown or any person for losses resulting from an "act of malfeasance, misfeasance or neglect of duty" by an employee. Within twenty years interest earnings became sufficient to maintain the Fund; thereupon assessments were discontinued. As of March 31, 1952, the Fund consisted of \$384,500 of Government of Canada bonds and approximately \$8,000 on deposit in the Post Office Savings Bank. The Fund is not listed in the accounts of Canada as a Balance Sheet item.

The illustration is: A loss of \$2,242 was sustained in 1947 through the misuse of unissued money order forms by a clerk in a sub post office located in a city drug store. The clerk was convicted and sentenced. Proceedings were taken in the Exchequer

Court to recover the \$2,242 from the druggist-postmaster who employed the clerk. In November last, judgment, with costs, was entered in favour of the Crown. Recoveries reduced the judgment amount to \$1,786.63. Order in Council P.C. 16/2388 of April 23, 1952, includes in the recital:

That the Postmaster General is prepared to pay into the Consolidated Revenue Fund the said sum of \$1,786.63 out of the Post Office Guarantee Fund and he recommends that the defendants in the action be called upon to pay into the Consolidated Revenue Fund the sum of \$600 being the amount considered by the Deputy Minister of Justice to be a fair estimate of the amount that is taxable by Her Majesty as costs under the judgment.

That if payment is made accordingly, there will be no loss to the Consolidated Revenue Fund and the Postmaster General therefore recommends that, in that event, the judgment need not be enforced.

The Order in Council directs that "if payment is made accordingly by the Postmaster General and the defendants in the action, the said judgment be not enforced". Thus a judgment debt due to Her Majesty disappears from the accounts by relieving the debtor through the use of moneys held in a special "non-public moneys" account administered by a department.

In a transaction of this nature, notice perhaps should also be taken of section 23 of the Financial Administration Act which limits the discretion of the Crown to write off debts to those not exceeding \$1,000, and then only when ten years old. The view may therefore be entertained that, lacking specific authorization from Parliament, a "non-public money" account is to be administered in harmony with section 23 of the Financial Administration Act.

27. The third case is to illustrate a type of transaction where an Act gives a direction as to a charge which may be made for a service which is, in fact, outside the routine of duty.

Section 137 of the Customs Act permits a collector of customs to issue "under his hand and seal" shipping health certificates to the effect that there is not in the locality "an extraordinary, infectious, contagious or epidemic disease" which could be transmitted by a vessel, her crew or cargo. It is not obligatory that a captain secure such a certificate before clearance, but presumably it is a useful document to have when entering another port. The section, which dates from Confederation, provides that if a collector of customs issues a certificate, he "shall be entitled to ask and receive a fee of one dollar".

In an active port, receipts from this source may exceed \$1,000 annually. As observing the health of a community has no relationship to collecting customs duties, it has always been administratively regarded that the fees were perquisites of the collectors, to be retained, shared or applied as they might severally decide. However, the new definition of public money includes sums "received or collected by the Receiver General or any other public officer in his official capacity". As the certificates bear the official seal of a collector, the intent now appears to be that such fees shall be deposited in Consolidated Revenue Fund.

Services Performed before Appropriation Granted

28. Section 29 of the Consolidated Revenue and Audit Act stipulated that:

No contract, agreement, or undertaking of any nature, involving a charge on the Consolidated Revenue Fund, shall be entered into, or have any force or effect, unless the Comptroller, or an officer of the Department of Finance designated by him and approved by the Treasury Board, shall have certified that there is a sufficient unencumbered balance available, out of the amount authorized by Parliament for the particular service, to pay any commitments under such contract, agreement or undertaking which would, under the provisions thereof, come in course of payment during the fiscal year in which such contract, agreement or undertaking is made or entered into.

The requirement is now embodied in section 30 of the Financial Administration Act.

Order in Council P.C. 987 of February 19, 1952, had for its purpose the making of an arrangement with the Canadian Wheat Board for the purchase of 500,000 bushels of wheat to be delivered to mills (selected by the Canadian Red Cross Society), ground into flour and shipped to Greece as a contribution to famine relief in that country. There was no vote available to finance the cost so no certificate of encumbrance could be issued and the operation was carried out by use of the resources of the Canadian Wheat Board. However, before the year ended, an \$825,000 supplementary vote was obtained and, the flour having by then been shipped, the Board was reimbursed before the accounts were closed at the end of April.

29. The transaction is noted because (a) a commitment was entered into and a liability actually incurred before a vote was obtained, and (b) the operation was initially financed by using the resources of the Canadian Wheat Board. With respect to the latter, a spokesman for the Department of Finance recently drew a distinction between the financial resources of the Board and those of other Crown corporations. When, in Bill form, the Financial Administration Act was before the Public Accounts Committee, a query was why the Wheat Board was not listed with other Government corporations. The reply was:

... the Wheat Board was incorporated with the prime object of marketing in an orderly manner in interprovincial and export trade, the grain grown in Canada. It is declared in the statute to be an agent of the Crown but that is largely for the purpose of litigation, and it is in fact regarded more as an agent of the farmer or grain producer than of the Crown. In view of the rather special nature of the Board's functions, its relations with the producers, and their particular concern in its operation, it is not considered advisable to alter the existing relationship by making the provision of the Crown Corporations' Part applicable to the Canadian Wheat Board.

So regarded, the question presents itself: whether it was a consistent application of the distinction when the Board's resources were used to finance a transaction before the Government obtained the consent of Parliament to make "a gift of wheat as a contribution to famine relief for Greece" (Vote 579).

Estimates Details

30. The accepted rule is that "Details" printed in the Estimates are not legally binding because they are not included in the Appropriation Act. The case now referred to is to introduce the question: whether Estimates Details are to be regarded as binding when the vote specifically refers to them.

31. In 1950 a new style was adopted in classifying Estimates items for the construction of public buildings by the Department of Public Works. By separate vote numbers, lump sum provision is made for work in geographical areas, with the proposed projects specifically listed in the Estimates Details. For present purposes, the material text and votes are:

Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the Details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—

344. Ottawa	\$ 5,783,000
351. Unforeseen Improvements	2,200,000

Estimates Details for Vote 344 included provision for a building, since erected for the Bureau of Statistics, by listing \$1,800,000 for a "Departmental Office Building". A contract was awarded under the authority of Order in Council P.C. 128 of January 10, 1951, for a building to cost \$5,889,000. Work was actively proceeded with and it became apparent by mid-summer that the \$1,800,000 allotment would soon be exhausted. With the approval of Treasury Board, \$530,000 was added by transfer from other building projects listed in Vote 344. A further \$250,000 was added by transfer from Vote 381, which reads:

To supplement, on approval of Treasury Board except where less than \$1,000 is required, any of the appropriations of the Department of Public Works	\$ 400,000
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Thus \$2,580,000 became available in the manner contemplated by the Appropriation Act. However, by October the contractors' costs exceeded the \$2,580,000 so a further application for funds was submitted to Treasury Board, which authorized \$900,000 to be transferred from Vote 351, but "subject to reimbursement by an item in the Further Supplementary Estimates".

The words just quoted will be referred to again under the next subject heading, but for the moment it is the amount of the transfer to which attention is drawn. The Details for Vote 351 cannot list projects because the purpose of a vote for "Unforeseen Improvements" is to make provision for urgent and unanticipated needs which may arise during the year. However, the printed Details follow the pattern of the votes by making a geographical division of the \$2,200,000 vote:

Ottawa	\$ 400,000
Other than Ottawa	1,800,000

The provision for Ottawa being \$400,000 and the transfer for the Bureau of Statistics building being \$900,000, the result is that \$500,000 was taken from the allocation for unforeseen and urgent requirements which might arise in other parts of Canada. A transfer, for example, from the vote for British Columbia projects, could not be made to construct a building in Ottawa, because the power of transfer is limited to projects within a vote; therefore, to be consistent it would seem that Vote 351 Details limit Ottawa expenditures to \$400,000. A supplementary vote was granted before the year ended. Consequently, attention is drawn to the transaction primarily to indicate the desirability of guidance being given with respect to Estimates Details of which notice is taken in vote texts.

Temporary Supplementing of Votes

32. Under the last heading, reference was made to a vote being temporarily supplemented by an Executive order permitting credits in another vote to be used until a grant was obtained from Parliament. Another case was also noted in the audit. The vote involved was No. 91, which provided \$225,000 for representation at international conferences. Due to the number of NATO conferences and the prolonged Paris session of the United Nations' General Assembly, it became apparent that the vote would be inadequate. The Department of External Affairs applied to Treasury Board for assistance from Vote 128, which reads:

To provide, subject to the approval of the Treasury Board, for miscellaneous minor and unforeseen expenses, including recoverable advances for working capital purposes, and for the re-use of any sums repaid to this appropriation from other appropriations\$ 1,000,000

The Department was informed that the balance in Vote 128 was insufficient to permit a transfer to Vote 91 but that the Board was prepared to support a supplementary estimate request for \$40,000, and that until a vote was granted, "such payments as cannot be postponed may be met temporarily out of the surplus cash available either in Vote 84, Departmental Administration, or Vote 86, Representation Abroad". As a result, \$26,861 was financed in this manner until \$40,000 was granted by Parliament in March, by Vote 576.

33. The question of audit concern is whether it is permissive to "borrow" from a vote to provide funds for another until an appropriation is obtained. The fact that an Executive decision has been made to seek a supplementary vote does not seem material because, while the Executive initiates demands for Supply, the grant of money is solely within the discretion of Parliament.

Selection of Vote to be Charged

34. The point in this paragraph is whether the cost of reconstructing three public bridges between Berthier on the north shore and islands in the St. Lawrence River is an expenditure within the ambit of Vote 77, which reads:

To provide capital assistance for the construction, acquisition, extension or improvement of capital equipment or works by private contractors engaged in defence contracts or by Crown Plants operated on a management-fee basis, or by Crown Companies under direction of the Minister of Defence Production, subject to approval of Treasury Board\$ 50,000,000

The facts are: More than ten years ago the Department of Public Works constructed bridges and roadways in the vicinity of Berthier and across the islands. The cost was a charge to appropriations for the development of tourist highways. The Town of Berthier and the Parishes of Ste. Genevieve de Berthier, La Visitation de l'Île du Pads and St. Ignace de Loyola later agreed to maintain the bridges and roadways in their respective territories. Thereupon, Order in Council P.C. 202 of January 13, 1942, authorized transfer of title to the municipalities. In 1951 it was decided that three bridges involved in the transfer should be reconstructed in order to provide "for the safe transportation of workers and heavy vehicular traffic to and from the defence industries

at Sorel", which is on the south shore of the St. Lawrence. The words quoted are from a Treasury Board Minute of August 8, 1951, authorizing \$225,000 to be applied out of Vote 77 for the purpose. The expenditure in the year was \$107,743.

35. A more involved question is the proper treatment of \$1,500,000 spent in the purchase of land and constructing and equipping a plant to be operated by Canadian Arsenal Limited. The expenditure is recorded as incurred for the purposes of section 3 of the Defence Appropriation Act, 1950, the material part of which reads:

3. (1) The Governor in Council may from time to time authorize the production, acquisition, repair and provision of equipment, services, supplies and facilities, for the use of . . . the Canadian Forces and the armed forces of any party to the North Atlantic Treaty, and the construction, improvement and repair of facilities . . . and . . . there may be paid and applied for these purposes at any time . . . in addition to any other grants of Parliament, sums not exceeding a total of three hundred million dollars.

It may be that the immediate need for the plant takes its origin in the NATO agreement, but a generally accepted appropriation-accounting rule is that, when a charge may legally be made to more than one vote, the one selected should be that which most clearly indicates the financial intent of Parliament. In this instance the most apt vote was No. 83:

Canadian Arsenal Limited, Construction, Improvements and New Equipment	\$ 1,700,000
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As the free balance in that vote was insufficient to meet the cost of the plant now referred to, the next alternative would have been Vote 77, which reads:

To provide capital assistance for the construction, acquisition, extension or improvement of capital equipment or works by private contractors engaged in defence contracts or by Crown Plants operated on a management-fee basis, or by Crown Companies under direction of the Minister of Defence Production, subject to approval of Treasury Board	\$ 50,000,000
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because Canadian Arsenal Limited is a Crown company under the direction of the Minister of Defence Production. Put another way, the purpose of section 3 of the Defence Appropriation Act may be to provide a reservoir of credits to be drawn on only when no parliamentary vote is available to finance an urgent need. Because alternative views may reasonably be entertained as to the intent of Parliament, attention is drawn to the charge.

36. The following observation relates to a transaction which, in principle, has an association with the case referred to above, but in application differs because the result was two payments for the same object, but under the authority of different statutes. Order in Council P.C. 1841 of April 18, 1951, had for its purpose that of authorizing agreements to be made with local marketing boards for the disposal of about a million bushels of potatoes grown during 1950 in New Brunswick and Prince Edward Island. Agreements were made and the growers received an initial payment of 60 cents a barrel. No further sum became payable to the growers because marketing operations resulted in a loss of about \$48,000, which was absorbed by the Government of Canada in accordance with the provisions of the Agricultural Products Co-operative Marketing Act. A further order in council relating to the same potatoes issued on July 31, 1951, and had for its purpose that of designating No. 1 potatoes grown in 1950 in the two provinces as an

agricultural product within the ambit of the Agricultural Prices Support Act. The Support Board, in accordance with the provisions of the Act, thereupon fixed a price of \$1.20 a barrel, which resulted, as the potatoes had already been disposed of, in a further payment of 60 cents per barrel to the producers. The outlay approximated \$219,000. Thus by applying the benefits of two statutes, about \$267,000 was disbursed. It is the use of the Prices Support Act after a decision had been taken (and acted upon) to employ the machinery of the Agricultural Products Co-operative Marketing Act that causes attention to be drawn to the matter.

Application of a Special Account

37. During the war years the Government contributed \$65,100 towards the cost of machinery and equipment necessary for a marine engineering training course in L'Ecole d'Arts et Metiers, at Rimouski. While possession was vested in the school, the Government was the named beneficiary in the fire insurance contracts covering the equipment. As a result of fire, \$60,000 was paid to the Government. The money was revenue within the statutory definition, but was recorded as held in suspense. This irregularity was removed by the text of Vote 804, which reads:

To provide for the replacement of machinery and equipment destroyed by fire in May, 1950, at L'Ecole d'Arts et Metiers de Rimouski, Que.:

Gross estimated cost	\$	150,950	
Less: proceeds of insurance, on machinery and equipment so destroyed, which the Department is hereby authorized to pay out of the Department of Transport Suspense Account for the purposes of this Vote		60,000	
			\$ 90,950.

Resulting expenditures amounted to \$143,226. However, the outlays are reported in the Public Accounts by charging \$90,950 to the vote and \$52,276 to the suspense account. The result is that \$7,724 remained in the suspense account at the end of the year and is regarded by the Department as available for new expenditures in the current year. More appropriate accounting action would have been to exhaust the suspense account and then charge the further outlay to the \$90,950 grant. Had this been done, the \$7,724 balance would have lapsed and been written off.

The Intended Meaning of "Contributions" in a Vote

38. Vote 525 for the Department of Transport reads:

Contributions, subject to the approval of the Governor in Council, to assist municipalities in the development of and improvement to airports, the sites of which have been provided by such municipalities. \$ 130,000

Administrative practice is to regard the text as permitting payment of all costs other than those related to the site. For example, the Government agreed to contribute \$45,000 towards the cost of an airport of the Municipality of Havre Aubert on the Magdalen Islands; but the expenditure of the Municipality proving to be \$47,593, by Order in Council P.C. 1934 of March 31, 1952, authority was granted to pay the Municipality a further \$2,600. Had the text read "to develop and improve airports on

sites provided by municipalities", there would be no cause for audit observation, but when the words actually used are "contributions . . . to assist municipalities", it may be that it is the intent of Parliament that contributions may be made only where municipalities finance part of the cost of construction.

Payments Recorded before Cheques Released

39. In December, 1949, the Governor in Council authorized expropriation of a property in the City of Chatham, and Notice of Expropriation was registered on January 12, 1950. Subsequently, proceedings were abandoned, and by Order in Council P.C. 865 of February 21, 1951, a purchase for \$200,000 was approved. On March 31, 1951, a cheque for the amount was drawn in favour of the Board of School Trustees of the City of Chatham and forwarded to the Department of Justice for release on delivery of satisfactory transfer of title. The file indicates that the Board received the cheque on May 4, 1952—thirteen months after issue—but the expenditure is nevertheless recorded as a charge to the vote for the year of issue.

40. Another case takes its origin in Order in Council P.C. 129/1166 of March 9, 1951, which authorized the Minister of Public Works to exercise a purchase option with respect to a building already under lease in London, Ont. The Order in Council approved a price of \$600,000, payment to be made

upon delivery of a good title, satisfactory to the Deputy Minister of Justice, free from all encumbrances, reservations or encroachments, other than such encumbrances, reservations or encroachments as, in the opinion of the Minister of Public Works, do not affect the use of the property for the purpose for which it is being acquired.

On March 29, 1951, the Department notified the owner, by telegram, that it was exercising its option, the text including: "Payment to be made on production of satisfactory conveyance to His Majesty the King and satisfactory answers to all requisitions on title". A cheque for \$598,111 was issued on March 31st and forwarded to the Department of Justice. This sum was recorded as an expenditure for the year 1950-51. The file indicates that the actual transfer of title and delivery of the cheque took place in November—over seven months after the fiscal year had ended.

41. The generally accepted accounting rule with respect to such payments is that stated in Durell's "Parliamentary Grants":

It may happen that the whole or part of the purchase money is lodged in court, or deposited in a bank, or that an instalment is paid to the vendor in one year, but that the purchase is not completed till the following year. Generally speaking, sums cannot be considered as final payments when paid in respect of the purchase of property for the conveyance of which deeds have not been completed before the close of the financial year. The deposit of purchase money in a bank or in court pending litigation or negotiations cannot be regarded as an equivalent to a legal discharge on the part of the vendors. If, however, the department were in a position at the time to enforce the contract or agreement, such a payment might be admitted as a final charge, but not otherwise. The determining factor is, in fact, the question as to whether the transaction is practically final and irrevocable, and it is no longer possible for either party to recede from their bargain. (p. 411)

The rule is essentially to safeguard against year-end payments having the object either of using up a vote or avoiding the necessity of securing a new appropriation. However, attention is now drawn to the cases because of the implications of a legal opinion given with respect to sections of the new Financial Administration Act. This opinion is noted under the next heading.

Sections 32 and 35 of Financial Administration Act

42. The law since 1931 has been that during April, charges to votes of the old year may be made

. . . for the purpose only of discharging any debt properly incurred and payable prior to the end of the said fiscal year, which may be outstanding chargeable thereto and which for good reason was not paid within the said fiscal year . . .

This was administered as meaning that accounts for goods and services, delivered or performed before April 1st, might be paid out of the old year's appropriations. Section 35 of the new Financial Administration Act varies the text, which now provides that during April:

. . . a payment may be made under the appropriation for the purpose of discharging a debt payable

(a) during or prior to the fiscal year, or

(b) during the said thirty days for goods received or services rendered prior to the end of the fiscal year.

It will be observed that the new enactment establishes two categories of obligations which may be settled in the period. The one of concern for present purposes is (a), because by reading it together with the text of section 32, a payment, which hitherto would have been irregular, became a permissive charge to the old year. The facts are set out in the following paragraphs.

43. Order in Council P.C. 1858 of March 27, 1952, authorized the Minister of Defence Production to acquire plant and lands of De Havilland Aircraft of Canada Limited. An agreement was signed the following day. The purchase price is \$5,000,000 and the agreement stipulates that the sum be paid forthwith to a trust company "in trust for the vendor", with \$1,400,000 to be paid to De Havilland "upon delivery to the trustee of a certificate from the Minister that Her Majesty has received a clear and marketable title or appropriate release in respect of the said lands and buildings". The agreement sets out that the balance of the purchase price is to be used to construct, within two years, a new plant for the Company's activities, and it is mutually agreed that the moneys are to be distributed by the trustee

in the form of monthly progress payments, upon the Minister being satisfied in respect of work done and costs incurred by De Havilland in the construction of the building or buildings and facilities.

As at March 31st, title had not been formally transferred to the Crown, the Company was still occupying the property and was entitled to continue so to do, rent-free, until the new plant was constructed in accordance with the conditions of the agreement. In such circumstances, previous practice would treat the agreement as one in which no liability to pay had matured. However, on April 16th a cheque for \$5,000,000 was issued and delivered to the trustee and the expenditure recorded as a charge to

Vote 245 for the fiscal year 1951-52. Before he released the cheque, the Comptroller of the Treasury sought an opinion of the law officers and was informed that the \$5,000,000 became payable on March 28, 1952, and that:

this amount is a debt payable during the fiscal year 1951-52 within the meaning of section 35 of the Financial Administration Act and may be paid within the thirty days following the end of that fiscal year.

Before any payment is made, however, the certificate required by section 32 of the Financial Administration Act should be furnished.

The certificate filed with the Comptroller, for the purposes of section 32, stated that "the payment is in accordance with the contract".

44. Section 32 of the Financial Administration Act varies the like enactment in the repealed Consolidated Revenue and Audit Act by adding a new clause (b), the section now reading:

32. No payment shall be made for the performance of work or the supply of goods, whether under contract or not, in connection with any part of the public service, unless, in addition to any other voucher or certificate that is required, the deputy of the appropriate Minister or other officer authorized by such Minister certifies

- (a) that the work has been performed or the material supplied or both, as the case may be, and that the price charged is according to contract, or if not specified by contract, is reasonable, or
- (b) where a payment is to be made before completion of the work or delivery of the goods, that the payment is in accordance with the contract.

When the section was considered by the Public Accounts Committee on December 11, 1951, questioning was on the basis that the object of subsection (b) was to regulate the making of progress payments. Attention is drawn to this precedent to the effect that an agreement may permit payments to be made in anticipation of services being performed. Hitherto such payments have, generally speaking, been restricted to subscriptions to newspapers, periodicals, etc.

Expenditure Charge Established by Deposit with a Crown Company

45. Another year-end transaction to which attention is drawn involves two payments totalling \$15,000,000 made to the Canadian Commercial Corporation in the closing days of March out of Vote 687 for 1951-52, which provided \$25,000,000 to be used as grants or loans to countries in South and South East Asia. \$10,000,000 was for the credit of Pakistan and \$5,000,000 for India.

Files indicate that it had been agreed that the moneys would be expended, under requisitions of the Governments of Pakistan and India, respectively, in the procurement of goods and services, but the Corporation would give effect to requisitions only when the Government of Canada agreed to the proposed expenditures. No expenditures were made by the Corporation in 1951-52 and, as a matter of fact, none had been made up to the end of July when the present audit was completed. The text of the vote permitted grants to be made to the countries, so if absolute title and control of the \$15,000,000 had passed to them, no audit observation would now be made. But it is difficult to regard the payments as a grant chargeable to 1951-52 because:

- (a) when it received the money the Corporation had no outstanding commitments on behalf of either Pakistan or India which necessitated cash credits;

- (b) a condition of payment was that the application of the money was subject to the Government of Canada concurring in the proposed use;
- (c) the Canadian Commercial Corporation is wholly owned and controlled by the Government of Canada.

In the circumstances, the role of the Corporation appears to be that of a depository for money. Had not special accounting treatment been given, the \$15,000,000 would have lapsed in Vote 687 on March 31st. It is for that reason attention is drawn to the payments.

Expenses Incurred on Behalf of a Statutory Commission

46. A taxi driver was drowned when his taxi plunged off a Port Alberni wharf. Although by reason of the Port Alberni Harbour Commissioners Act of 1947 the wharf is in the custody of the Commission and it may be sued, the widow proceeded against the Crown only in her suit for compensation. The action was dismissed but without costs. The legal expenses of the Crown were \$1,170 and these have been charged to Vote 480, which reads:

Aids to Navigation

Administration, operation and maintenance\$ 4,215,904

This vote was to provide for the cost of maintaining and operating lighthouses and lightships, marking channels, etc. In this instance, the Court observed that the wharf "was used entirely for the assembly and loading of lumber into vessels" and, therefore, it has no association with the Aids to Navigation services of the Department of Transport. That is one reason why attention is drawn to the selection of the vote to be charged.

Another reason is that the 1947 legislation provides that all costs of administration of this harbour be defrayed out of port income, and that if there be any "surplus profits" at the year-end, these "shall be the property of the Government of Canada and shall be paid over by the Corporation to the Receiver General of Canada". The Corporation had a surplus of \$7,875 in 1951, but had not paid over any of it to the Receiver General up to the time the audit was completed. In the circumstances, it would have been consistent with the legislation of 1947 had the \$1,170 payment been recorded in the accounts of the Corporation in order that all costs related to the administering and operating of Port Alberni harbour facilities be reflected in the accounts of the Corporation.

Legal Expenses of a Party in a Statutory Inquiry

47. A tug and a motor vessel, neither owned by the Crown, collided in Saint John Harbour. The tug sank and three members of the crew were drowned. Acting under the authority of section 551 of the Canada Shipping Act, the Minister of Transport named a judge to be a commissioner to hold a formal investigation. Section 563 of the Act reads:

563. (1) The court may make such order as it thinks fit respecting the costs of such investigation, or the rehearing thereof, or any part of such investigation or rehearing, and such order shall be enforced by the court as an order for costs under the provisions of the Criminal Code relating to summary convictions.

(2) The Minister may, if in any case he thinks fit so to do, pay the costs of any enquiry or formal investigation.

The Commissioner directed that the costs and expenses of his investigation be paid by the Department, and that these costs include those of the owner of the tug, which amounted to \$295. An opinion of the law officers is to the effect that the Crown is not legally liable to pay the legal costs of an owner, but the Minister of Transport, being vested with a discretion under subsection 2 of section 563, may authorize a payment, and one was made. The reason attention is drawn to payment in this instance is that hitherto practice has been to charge to parliamentary grants only the fees of counsel named to represent the Minister and such witnesses as he might call.

Witness Fees and Travel Expenses to an Accused Person

48. In 1950, a payment of \$36 by the Department of Fisheries attracted audit notice. A resident of New Brunswick had been charged under the Lobster Fishery Regulations with "leaving shore with gear for the grounds before opening day". The magistrate found the fisherman not guilty and, on appeal, was sustained. Relying on section 736 of the Criminal Code, he awarded the accused \$36, representing five days' witness fees and travel expenses at 20 cents a mile. An opinion of the law officers since obtained is to the effect that a magistrate lacks jurisdiction under section 736 of the Criminal Code to require the informer to pay to the accused travelling expenses or an amount in respect of loss of time. The matter is noted because it is the first time in many years that the point has arisen.

Relief of Distressed Canadians Abroad

49. Who is a Canadian citizen within the ambit of Vote 90? That is the question which causes attention to be drawn to an unusual case which resulted in a \$3,620 charge to that Vote, which reads: "To provide for relief of distressed Canadian citizens abroad". Annually, Parliament provides a sum (\$20,000 in 1951-52) for the relief of Canadians who, for one reason or another, are destitute in foreign lands and are regarded by Canadian representatives abroad as persons who, in the interests of Canada's international repute, should be assisted or brought back to Canada. No person may, as a right, demand financial assistance and, ordinarily, advances take the form of loans, though recovery is not invariably effected.

Among those assisted in 1951-52 was a naturalized Canadian of Polish origin who returned to Poland in 1949 at the expense of the Polish Government. Subsequently he applied to the Canadian Legation in Warsaw for financial assistance in order that he might return to Canada. He undertook, in writing, to repay any money advanced, after his return to Canada. Pending the obtaining of an exit visa, the Legation made advances for hotel accommodation and meals. On October 27, 1951, the Polish Government informed the Legation that no exit visa would be issued, and on November 16th further advised that prior to leaving Canada the man had applied at the Polish Legation in Ottawa for admission into Poland as a repatriate. This statement was confirmed by the man himself on November 23rd. Nevertheless, advances continued to be made to cover expenses until January 19, 1952. In all, the man's expenses were paid during the period from July 1, 1951, to January 19, 1952, but it is the propriety of the payments after November 23rd which is of concern.

Services Secured by Means of Contracts

50. From the practical viewpoint, much may be said in favour of an arrangement made for securing the services of 30 civilian architects, engineers and draftsmen required by the Department of National Defence for R.C.A.F. headquarters, Ottawa. On the other hand, section 19 of the Civil Service Act declares that:

Save as otherwise provided in this Act or in any regulation made hereunder, neither the Governor in Council nor any minister, officer of the Crown, board or commission, shall have power to appoint or promote any employee to a position in the civil service.

By Orders in Council P.C. 3080, 3081 and 3082 of June 15, 1951, the Crown company Defence Construction Limited was instructed to negotiate contracts with certain professional firms of consulting engineers for the services of the 30 men for one year on a full-time basis. The agreements provide that salary rates be subject to the approval of Defence Construction Limited and that payments reimburse the firms: (a) salaries paid, (b) employers' contributions to pension plans, and (c) travel and living expenses of the men. In addition, a fixed fee of approximately $2\frac{1}{4}$ per cent was payable to the firms. The total cost in the fiscal year approximated \$107,000.

51. Arrangements of this type sometimes later present problems in the application of the Civil Service Superannuation Act. An illustration is a case observed during the 1951-52 audit. Order in Council P.C. 30/1038 of February 9, 1942, authorized the Department of Munitions and Supply to arrange for the temporary employment of a Canadian Pacific Railway officer on a basis which would reimburse the Company the amount of his salary. The purpose was to preserve status as a Company employee for pension and other purposes. The arrangement continued until 1949. He became a civil servant and eligible to contribute towards superannuation. In 1951 a question arose as to the rate applicable with respect to past service: whether it was 6 per cent or 12 per cent. If he could be regarded as a civil servant while on loan from the C.P.R., the rate would be 6 per cent. In view of the fact that the position occupied in the period was classified by the Civil Service Commission and the Commission had officially recognized that he was performing the duties of the position, it was decided that the 6 per cent rate was applicable, the law officers being of opinion that:

The salary upon which his contributions should be based is the salary that was payable in respect of the positions he occupied whether or not under the terms of his employment the whole or any part of the salary was diverted to the Canadian Pacific Railway Company.

Medical Services to Dependents of Canadian Forces Personnel

52. The dimensions of the Canadian Forces are now such that perquisites established years ago may involve substantial outlays. An example is the practice of providing free medical attention, drugs and dressings to dependents of servicemen at all medical inspection rooms and out-patient departments of military hospitals. In Ottawa, a "Dependents' Pharmacy" is operated to provide this service, and in Montreal the Department reimbursed a Veterans Affairs hospital for services rendered to dependents. A Canadian Army regulation reads:

Dependents of officers or men are not entitled to medical attendance, but as an indulgence they may receive medical attention at inspection rooms and out-patient departments of military hospitals. The Minister may prescribe what drugs and surgical dressings, such as can be supplied from government medical stores, may be issued to dependents.

The Department was queried and in reply pointed out that, as the practice has existed for approximately forty years, discontinuance now might have consequences outweighing the monetary savings.

Permanent Services Pension Account

53. The Defence Services Pension Act is silent as to contributions by the Government to the Permanent Services Pension Account. However, Order in Council P.C. 72/1931 of April 30, 1948, directs credits to the Account on the basis of one and two-thirds of the amount paid in by Service personnel, and provision is annually made by a vote. Because of delays in transfers of Service contributions to the Account, the Government contribution in 1951-52 was \$1,225,000 in arrears on March 31, 1952.

It was also observed that the Government has not yet made any contribution with respect to credits established by members of the three Services through transfers from other pension funds—the Government contribution, computed on the basis of P.C. 72/1931, would approximate \$3,400,000.

The Act directs that interest be annually credited to the Account "at such rate and calculated in such manner as the Governor in Council may by regulation prescribe". Currently the rate is 4 per cent, and the Department of Finance computes on the amount actually recorded in its accounts. Therefore, any delay in making transfers of contribution from the Department of National Defence to the Department of Finance's accounts affects interest credits. A cumulative interest loss has resulted through delays in making transfers.

54. Attention is drawn to the amounts referred to above because:

- (a) had the credits been added promptly to the Pension Account, recorded Government expenditures in the year would have been that much greater; and
- (b) the Defence Services Pension Act was amended in 1950 to require that an actuarial examination and report on the state of the Account be made every five years. Presumably, the parliamentary aim is to make certain that rates of contribution are neither more nor less than is necessary to maintain the scheme on a self-supporting basis; if so, regularity in making credits to the Account is a matter of concern to all Service contributors.

55. Whether the Government contribution in support of the scheme is adequate will be determined only when the actuary reports. The Account has already become a financial operation of substantial dimensions, for in five years its balances have increased from \$1,365,000 to over \$111 million. Up to the present, income has exceeded outgo, but in the not distant future many World War II contributors will have service sufficient to make them eligible for grant of pension, because 'old' in the Services connotes an age substantially below the ordinary retiring age in civil life. It is a scheme designed for a dual purpose: (a) to protect contributors and their dependents, and (b) to provide

simultaneously an attraction to join the Service Forces and a protection against personnel being retained beyond the age of Service proficiency. The \$111 million credited to the Account is not represented by investments; instead, the Government has the use of the money at a 4 per cent interest rate. Therefore, the prospective demands on cash resources of the Receiver General, on Service pension account, might be better apportioned over the years were actual investments made as credits accumulate in the Account.

Service Forces Accounting

56. *Stores.* Surveys made of accounting systems—there are at least eight—indicate that no sustained effort has been made to achieve uniformity in systems within the Services. The result is that mandatory directives are specialized, particularly with respect to the Army. Various other special problems also exist, in particular:

- (a) No clear distinction has been drawn between stores procured for stockpiling or the equivalent, and those for normal peacetime needs;
- (b) Long-term usage is to regard stores as Service property with responsibility for accounting and custody vested in various components of the Service Forces. The consequence is that no civilian authority answerable to Parliament exercises direct control after procurement;
- (c) Each Service accounting system has forms for similar purposes but the forms, generally, are not standardized throughout the Services;
- (d) Practices governing Service promotions are not such as to safeguard against officers with insufficient accounting experience being placed in accounting control of large inventories. A like situation exists with respect to those responsible for warehouse management;
- (e) Service discipline being what it is, the staffs do not enjoy the same freedom of comment as do comparable workers in a civilian department;
- (f) Where all supervisory posts are held by Service officers and N.C.O's in major depots, etc., the promotion prospects of civilians are limited, therefore a problem is to secure and retain suitable civilians; and
- (g) Whenever a demand is made on a Service to organize an operation, such as Korea, experienced personnel are drawn from stores work to a degree that either under-staffing results or the influx of inexperienced personnel is so substantial that general efficiency is not maintained.

57. In order that any sudden international emergency will not find the country unprepared, Canada, for the first time in peacetime, has large permanent Service Forces and a declared public policy to accumulate holdings of supplies of all kinds, to establish permanent depots, etc. Consequently, a large investment is represented by stores for (a) current needs, and (b) an emergency.

58. Once procurement has been completed, it is the practice in some Commonwealth countries to regard issues for immediate requirements of the Services as outside Parliament's concern; all other holdings are regarded as still of parliamentary interest. The reasoning is aptly stated in Colonel Durell's book, "Parliamentary Grants", which he wrote when Chief Paymaster of the War Office. He states:

Parliament in granting the money to purchase stores does so on the understanding that the stores shall be used for the purposes for which they are intended when the grant is asked for. Any other application of them is as much a misappropriation as if the grant itself were applied to another purpose than the purchase of stores. (p. 345)

Should this view be regarded as suited to Canadian requirements, attention is drawn to the need for the establishing of a dividing line between Service and departmental accounting responsibilities.

59. *Pay and Allowances.* The situation respecting Army accounts was that, as of March 31, 1952, pay records were posted only to December 31st and the internal check had verified the accounts only to the end of June, 1951. A result was that at the year-end 900 claims for severance benefits were held up until the amounts payable could be verified.

60. The Income Tax Act was amended in 1951 to provide that, unless the private income of a member of the Service Forces exceeds \$50, the serviceman is relieved of the obligation of sending an income tax return to the Department of National Revenue. In other words, the formal assessment is the amount to be deducted monthly by Service paymasters. The accounting procedure during 1951-52 was such that it was impracticable to establish in the audit whether the right amounts were deducted from the pay and allowances of each person. Moreover, the procedure did not result in it being automatically established at each month-end what was the total amount to be remitted to the Taxation Division of National Revenue. For example, on March 31st, \$900,000 was remitted with respect to January-March deductions from income of Army personnel. This was computed by assuming that the monthly total of tax approximated \$300,000. Since the close of the year it has been established that the correct amount for January was \$367,395. As of June 30th, calculations were still being made to determine the correct amounts payable for February and March.

61. A like state of affairs may exist with respect to credits to Pension Account. The sum, representing the estimated value of pension deductions recovered from personnel for the period September 1, 1951, to March 31, 1952, was credited to the Pension Account after the close of the fiscal year. The actual amount to be remitted will be established only when the backlog in accounting has been overcome.

62. On February 11, 1952, the state of the Army pay accounts was drawn to the notice of the Department as it was felt corrective action should immediately be taken. The Department has acted, but the basic problem remains—that of adjusting an accounting system, designed after the recent war for a permanent force smaller than it now is, to a widely scattered and relatively large number of accounts.

63. In the review of Service accounts, notice is taken of the fact that the Forces are scattered across Canada and that some are stationed outside of Canada; also, that those keeping accounts may have had limited bookkeeping experience before donning uniform. In such circumstances, when errors are made the disciplinary action taken and safeguards introduced against repetition are often matters of greater audit interest than the errors themselves. Three cases are now noted because no subsequent Service action is indicated by files perused during the audit. The first case involves the pension contribution account of a soldier who had elected in the usual way to contribute for prior (war) service. After his death it was discovered that no accounting action had been taken to make pay deductions for prior service, following his election to contribute for it. It was administratively regarded, and the Audit Office shares the view, that the widow was eligible to be granted a gratuity based on all service, notwithstanding the fact that no contributions had been received for a major portion of service on which the gratuity was calculated and paid. In another instance, a reverse situation existed—the soldier had decided not to elect to contribute for past service. Nevertheless, after his death an election form—to contribute under Part V of the Act—was advanced in support of a proposal that a whole-service pension award be made to the widow. After investigation of the *bona fides* of the signature the recommendation was withdrawn. Another case was in connection with an assignment of pay to the 'wife' of a soldier. It was put into effect, but after \$508 was paid it was ascertained that (a) the soldier had not signed the form, (b) he was not married, and (c) \$508 had not been deducted from his pay.

64. The Defence Services Pension Act and the Civil Service Superannuation¹ Act have common characteristics, a result being that legislation permits transfers being made between the two accounts when a contributor changes his status from Service to Civil or *vice versa*. An anomaly is that, if a serviceman becomes a civil servant, a transfer is made to the Superannuation Fund of all sums he has contributed towards Service pension and "any amount contributed on his behalf by Her Majesty with accrued interest"; but if a civil servant becomes a serviceman, only the amount he had contributed towards civil pension is transferred to the Service pension fund.

65. The Canadian Forces Act, 1951, amended the Civil Service Superannuation Act to qualify as a civil contributor any person who retires from the regular forces "to enable him to accept an appointment . . . to the staff of the Department of National Defence", and simultaneously directed that no service pension, gratuity or other benefit be paid if the defence service is to be counted for the purposes of the Superannuation Act. The self-evident legislative intent is that time be counted for one award only. Carrying this to a logical end, a presumption would be that a serviceman on becoming a civil servant is not eligible to receive two pay cheques for his services. However, in the audit five cases were noted where officers continued to receive service pay after they became civil employees of the Department of National Defence. One case will be used to illustrate. A Brigadier was posted at Ottawa and during 1951 was in status of seconded to civil duties under the Deputy Minister of the Department. Order in Council P.C. 44/5733 of October 27, 1951, founded on a recommendation of the Civil Service Commission, created an \$11,500 civil position and authorized appointment of the Brigadier without a public competition being held to fill the position. From

January 1st, he has received civil pay at the \$11,500 annual rate. From January 1 to March 31 he was also paid the pay and allowances for his rank, he being treated for Service purposes as on Service special termination leave. As a result, in the three months' period he received \$2,790 from the Army and \$2,875 as a civil servant.

66. *Control of Works Authorizations.* In order to give Engineer trainees practical experience in construction trades, they are sometimes assigned to the construction of works at or in the vicinity of training camps, construction material provided for training purposes being used. In addition, construction and maintenance work is undertaken by the camp engineer, using both Service personnel and local day labour. Service regulations provide that projects costing up to \$300 may be approved by the area commandant and up to \$1,000 by the Quartermaster General; all others require the approval of the Deputy Minister.

67. In the audit it was observed that 35 projects, for which approved estimates collectively amounted to \$17,565, actually cost \$53,100, and that sanctions were not first obtained for the additional outlays. The major case was a project at Regina for improvements to a house acquired for the use of the area commandant. Order in Council P.C. 63/422 of January 25, 1951, authorized purchase of a house for \$14,000 and granted permission to undertake improvements at an estimated cost of \$800. Actually, renovation costs approximated \$15,000, and these outlays were made without the consent of the Deputy Minister being obtained to spend in excess of \$800. The result is that the house now represents an outlay of around \$29,000, exclusive of materials drawn from Army stores.

BALANCE SHEET OF CANADA

68. The Balance Sheet records a Net Debt of \$11,185,281,546 as of March 31, 1952. Compared with the previous year-end, this is a reduction of \$248,033,000. The following is a summary of the listed Liabilities and Assets items:

LIABILITIES

Floating Debt	\$ 558,112,000
Deposit and Trust Accounts	131,844,000
Insurance, Pension and Guaranty Accounts	1,416,279,000
Deferred Credits	105,183,000
Sundry Suspense Accounts	304,453,000
Province Debt Accounts	11,920,000
Reserve for Conditional Benefits—Veterans' Land Act, 1942..	34,468,000
Funded Debt Unmatured	14,695,410,000
	<hr/>
	17,257,669,000

ASSETS

Cash and Other Current Assets:		
Cash	\$ 21,230,000	
Other Liquid Assets	1,858,300,000	
Working Capital Advances	141,657,000	
	<hr/>	2,021,187,000
Loans to, and investments in, Crown Agencies		1,472,718,000
Other Loans and Investments		2,625,740,000
Sinking Fund and other Investments held for retirement of 3 per cent Newfoundland Guaranteed Stock, 1943-63		25,903,000
Province Debt Accounts		2,296,000
Deferred Charges		268,293,000
Sundry Suspense Accounts		127,117,000
		<hr/>
Total Active Assets		6,543,254,000
LESS: Reserve for possible losses on ultimate realization of active assets		470,867,000
		<hr/>
Net Active Assets		6,072,387,000
		<hr/>
NET DEBT		11,185,282,000

69. Section 64 of the Financial Administration Act requires that the Minister of Finance include in the Public Accounts

a statement, certified by the Auditor General, of such of the assets and liabilities of Canada as in the opinion of the Minister are required to show the financial position of Canada as at the termination of the fiscal year.

The new direction is more comprehensive than that given in the repealed statute, and when the Bill was before the House of Commons it was indicated that improvements in the structure of the Balance Sheet statement were under consideration and would progressively be made. In the present statement, the material changes are:

\$214,000,000 is added to the Liabilities item for Civil Service Superannuation Account (offset by a like addition to the Assets heading for Deferred Charges). The amount represents the estimated actuarial deficiency in the Account.

\$87,510,000 is added to Liabilities as representing interest accrued on Public Debt as at March 31st.

With respect to the latter, consistent accounting treatment would have been to include interest receivable on investments of the Government as an Assets item. This was not done.

70. It has long been the practice to include under the Floating Debt heading only obligations payable on demand, such as matured funded debt outstanding, interest payable and outstanding cheques. It would be more in harmony with current needs were a classification of current liabilities developed and substituted for the listings under "Floating Debt". The result would be a heading under which all matured and short-term obligations would be listed. To illustrate, in addition to the \$558,112,000 now listed as Floating Debt, there were the following short-term obligations:

Accounts payable for goods received and services rendered to	
March 31st	\$ 221,088,000
Treasury Bills and Notes maturing on or before September 1, 1952	1,200,000,000
Deposit Certificates of Bank of Canada due August 27, 1952 ...	200,000,000
Interest accrued on Public Debt	87,510,000
Balances owing Provinces re Income Tax collections	77,719,000
	<hr/>
	1,786,317,000
	<hr/>

71. The Floating Debt heading is also susceptible to comment because over 50 per cent of the \$558 million total is represented by notes held by the International Monetary Fund and the International Bank for Reconstruction and Development. The notes are payable on demand, but are not 'demand' liabilities in the ordinary commercial meaning of the word. More appropriate balance sheet treatment would be to set up a special heading for this exceptional item.

72. Another item which merits consideration is "Cash". From a glance at the Balance Sheet a reader may assume that \$21,229,762 was the total of year-end bank and cash balances. Actually, these balances were many times greater at the close of business on March 31st. The amount was arrived at by subtracting \$277,470,000 for the estimated value of 1951-52 cheques cashed by banks in April, 1952—cheques were issued in April as charges to both 1951-52 and 1952-53 accounts. It would be more appropriate accounting treatment were the asset item "Cash" to consist of actual bank and cash balances on March 31st, and a liabilities item set up for accounts payable equivalent to cheques issued in April with respect to the old year's transactions. The Department of Finance advises that it is reviewing the situation and may make a change at the next year-end.

73. The Balance Sheet treatment of the Exchange Fund Account, although consistent with past practice, is unusual. Substantial sums are held for the account in U.S. dollars, short-term securities and in gold; therefore, the actual position of the account is governed by the market rate for U.S. dollars on the last day of the year. As of December 31st last—the end of the Foreign Exchange Control Board's fiscal year—the accumulated revaluation deficit was \$125,596,000, but the Balance Sheet treatment is to include the amount in the asset item "Sundry Suspense Accounts". The exchange situation *vis-à-vis* the U.S. dollar may be abnormal, and part at least of the revaluation deficit may be regarded as representing a book loss rather than an actual one. An alternative to this practice would be to charge the amount to Consolidated Deficit Account and record losses or gains in future years through the Premium, Discount and Exchange account, which is the practice followed with respect to exchange losses or gains on other balances which are receivable or payable in foreign currencies.

MISCELLANEOUS AUDITS

Securities Investments by Corporate Bodies

74. Financial statements of various Crown corporations disclose substantial cash holdings and investments at the year-end.

75. To illustrate, the National Harbours Board owned at the last year-end securities costing \$32,300,000 and, in addition, had \$8,800,000 in cash on deposit in Consolidated Revenue Fund, as required by section 23 of its Act. The Canadian Commercial Corporation had over \$5,400,000 on deposit in banks and held a further \$23,000,000 on "Agency Account". The Canadian Broadcasting Corporation had over \$2,200,000 in the bank and \$5,600,000 invested in securities. Export Credits Insurance Corporation held over \$11,000,000 in Government of Canada bonds, but only about \$125,000 in the bank. On the other hand, Crown Assets Disposal Corporation had bank balances of \$1,079,000 at the year-end. Each of the foregoing bodies operates under a special Act. The National Harbours Board Act includes a power to invest in securities of or guaranteed by the Government of Canada. The Canadian Commercial Corporation Act and the Canadian Broadcasting Act simply state that corporate moneys be "administered" by the Corporation. The Export Credits Insurance Corporation has the power to invest in such manner as the Board of Directors may from time to time determine. The Surplus Crown Assets Act requires all moneys received to be deposited in designated banks—it is not given any specific power to invest in securities.

76. Various Crown companies, which operate under Companies Act letters patent, require substantial cash resources for working capital purposes. As a rule, they rarely have short-term investments. An exception is Canadian Patents and Development Limited, which held at the year-end \$41,000 in cash and \$400,000 in Government bonds. Letters patent companies may make temporary investments through an ancillary power listed in section 14 of the Companies Act:

to invest and deal with the moneys of the company not immediately required in such manner as may from time to time be determined.

77. Relying on this, Canadian Arsenals Limited had temporarily invested \$6,625,625 in 1950-51 and suffered a loss when it later sold the securities. The money had come into the company's possession by reason of an unusual transaction. Canadian Commercial Corporation received orders from a Commonwealth Government for immediate shipments of certain munitions. With the consent of the Governor in Council, stores of the Department of National Defence were delivered and orders simultaneously placed with Canadian Arsenals for replacements. When the recipients paid Canadian Commercial Corporation, it made advance payments of over \$10,000,000 to Canadian Arsenals against the future deliveries to National Defence. The ammunition was not manufactured forthwith, the result being that the 1949-50 financial statement recorded Canadian Arsenals as having over \$13 million "cash on hand and in bank". In the following year, \$6,625,625 was temporarily invested in Government bonds and, as a result, \$212,059 was earned by way of interest. However, when the bonds were sold, a capital loss of about \$308,000 was sustained. In short, the operation resulted in a net loss of approximately \$95,000.

78. The new Financial Administration Act includes a provision reading:

81. (1) A corporation may, with the approval of the Minister of Finance, maintain in its own name one or more accounts in the Bank of Canada or in such bank in Canada or financial institution outside of Canada as the Minister of Finance may approve.

(2) The Minister of Finance may, with the concurrence of the appropriate Minister, direct a corporation to pay all or any part of the money of the corporation to the Receiver General to be placed to the credit of a special account in the Consolidated Revenue Fund in the name of the corporation, and the Minister of Finance may pay out, for the purposes of the corporation, or repay to the corporation, all or any part of the money in the special account.

As section 20 permits interest to be paid at rates fixed by the Governor in Council, part of the problem is solved. On the other hand, section 81 provides for special accounts only when money is ordered to be paid into a special account. Is it within the discretion of the Department of Finance to accept voluntary short-term deposits and pay interest thereon? A parliamentary indication of intent would be helpful. About fifty years ago the British Public Accounts Committee had to consider corporate investments. A Government Board had suffered a substantial loss when it invested in Consols and the price broke badly during the South African war. Parliament made good the loss but censured the selection of securities on the ground that "Consols, being liable to fluctuations, are more suitable for permanent than temporary investment", and urged that future investments be made in "Treasury bills or in some other securities in which the capital sum would not be liable to diminution". In other words, it was regarded as more important to protect the principal than to earn interest.

Army Benevolent Fund

79. The Army Benevolent Fund Act, 1947, requires the Fund's moneys to be held by the Receiver General. The interest rate was increased to $3\frac{1}{2}$ per cent at the last session of Parliament; it was previously $2\frac{1}{2}$ per cent. This was the principal source of income in the year, \$231,959 being credited. \$47,822 was received from Regimental Funds. Expenditures during the 1951-52 year amounted to \$468,587, of which \$395,427 was for direct financial grants to veterans, \$21,222 for the cost of services which resulted in benefits to veterans from sources other than the Fund, and \$51,938 for administrative and other expenditures. The balance in the Fund at the year-end amounted to \$9,130,889. The Act stipulates that the Board shall administer the Fund "on the assumption that there will be prospective beneficiaries for fifty years from the establishment of the Fund", and that no grants in the nature of relief be made until it is established that adequate relief assistance is not available "from Dominion, Provincial or municipal governmental sources".

Canadian Arsenals Limited

80. During its fiscal year ended March 31, 1952, corporation expenses totalled \$9,638,527. There was also a recorded net loss of \$35,689 on investments. Against these, \$7,933,311 was recovered from manufacturing and other activities and \$192,304 from adjustments of prior year's expenditure, leaving a net expenditure of \$1,548,601. Ordinarily, this sum would have been a charge to Vote 82:

Canadian Arsenals Limited

Administration and operation	\$ 3,300,000
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but no charge was made because the \$1,548,601 was more than offset by recoveries of \$2,772,711 in respect of materials, used in operations, which had been inherited without charge from the Department of Reconstruction and Supply after the war.

Sales during the year amounted to \$19,308,951, an increase over the previous year of \$8,919,656.

In May, 1951, the Gun Plant was withdrawn from the administration of Canadian Arsenals and is now controlled by the Department of Defence Production and operated on a management fee basis. At the year-end, Canadian Arsenals' records showed it as holding Crown-owned fixed assets which originally cost \$83,319,409:

Land	\$ 3,047,693
Buildings	28,148,247
Machinery and equipment	52,123,469
	<hr/>
	\$ 83,319,409
	<hr/>

This total, however, does not include the cost of land, and of construction, acquisition and renovation of buildings and equipment provided to the company out of votes. For example, expenditures from Vote 77 approximated \$9,500,000. The company also has in its control the residue of stocks of material taken over by the Crown from wartime companies, which its practice is to take to account only when absorbed in manufacturing operations.

Canadian Broadcasting Corporation

81. Income of the Corporation in the year ended March 31st was \$14,813,598. This was produced by the statutory grant of \$6,250,000, radio licence fees totalling \$5,841,318, commercial broadcasting (net) \$2,456,432, and miscellaneous income of \$265,848. Sound broadcasting expenses, including provision for depreciation, amounted to \$11,121,818, of which \$5,774,141 was for cost of programmes and \$2,193,015 for engineering. Preliminary work on television broadcasting, including provision for depreciation, cost \$369,225. Thus there was an over-all surplus of approximately \$3,322,555 as compared with a deficit of \$1,271,874 in the previous year.

A pension plan is operated for the benefit of the employees. It provides that the Corporation assume the entire cost with respect to service, prior to April 1, 1943, of employees over the age of 35 as of that date. In the audit it was observed that some employees have left the Corporation's service before qualifying for annuity benefits; nevertheless, \$20,127 was paid into the fund with respect to their past service. The practice seems unnecessary as no right to an award of pension now exists. However, the law officers have given an opinion to the effect that it is permissive so to augment the fund. The practical result, from the accounting viewpoint, is that Canadian Broadcasting Corporation expenses include \$20,127 which may be described as a voluntary supplement to the pension account.

82. The international shortwave broadcasting service was financed out of Vote 53. The Canadian Broadcasting Corporation operates this service on behalf of the Government and records the 1951-52 cost as \$1,874,532 (including \$37,583 actually incurred

in 1950-51). This was \$39,907 more than Parliament granted. However, no over-expenditure of the vote is recorded in the Public Accounts because the Corporation did not claim \$49,950 until 1952-53. Another item of cost not charged to Vote 53 was the salary of the Director of the International Service. Part of his salary was charged to the Department of External Affairs Vote 86.

Shortwave service revenues include \$114,449 for rental of space in Radio Canada Building by the Corporation's National Service. Operating expenses of this Montreal building approximate \$1.36 per sq. ft. It is therefore apparent that the present annual rental rate of \$1.79 per sq. ft. will not be adequate to recoup the cost of specially installed facilities and depreciation, nor provide any return on capital invested in the premises.

Canadian Commercial Corporation

83. The activities of this Corporation have sharply diminished since the Department of Defence Production was established in 1951. A few years ago it had over 300 employees; as of March 31st last the staff numbered 38. In the year now reported upon, operations were mainly in connection with procurement of goods in Canada as the agent of other governments and international bodies, but it also performed services for departments. In February, 1951, a wool purchasing division was established to acquire special types of wool required for the clothing and textile programme of the Department of National Defence. Up to the end of March, 1952, 8,770,000 pounds had been purchased at a cost of approximately \$26,500,000. The Corporation also acted as purchasing agent for (a) certain strategic materials for the Department of Defence Production, (b) communication equipment for the Department of Transport, (c) butter for the Department of Agriculture, and (d) certain defence supplies for Canadian Arsenals Limited.

Income from the activities of the Corporation during the year, amounting to \$200,483, consisted mainly of surcharges levied on purchases. The principal item of expenditure was for salaries, which totalled \$116,210. Excess of income over expenditure for the year was \$34,408. At the year-end the Surplus Account amounted to \$838,281. In addition, the Corporation has \$10,000,000 as working capital advanced under authority of section 8 of the Canadian Commercial Corporation Act.

The major portion of the \$23,462,932 shown in the Agency Account as obligations to principals represents \$15,000,000 held as agent of the Governments of Pakistan and India, to which reference is made in paragraph 45.

Canadian Overseas Telecommunication Corporation

84. Income for the year ended December 31, 1951, amounted to \$1,666,525, receipts from traffic producing \$1,662,727 and interest on investments, etc., \$3,798. Expenses were \$1,448,237, including operating \$1,109,847, traffic solicitation, advertising and publicity \$105,799, and administration and general \$232,591. There was, therefore, a profit of \$218,288 on the year's operations which, after deducting prior year's adjustments of \$22,608, made \$195,680 available for remittance to the Receiver General in accordance with section 19 of the Canadian Overseas Telecommunication Corporation Act.

The Act provides that up to \$4,500,000 may be advanced to the Corporation for capital purposes. In the financial statements, lands, buildings and equipment are given an asset value of \$2,765,793 after provision for depreciation, obsolescence and increased cost of replacements. Actually, agreement had not been reached with the Canadian Marconi Company as to the value of property expropriated from it; therefore, the \$1,741,031 liabilities item for accounts payable and accrued charges includes the amount estimated as necessary to settle with the Company. Shortly after the year-end, agreement was reached and settlement made with the Canadian Marconi Company on the basis of the amount proposed by the Crown Corporation.

Canadian Patents and Development Limited

85. This company was incorporated under the Companies Act by relying on section 14 of the Research Council Act, as amended. Its function is to administer matters related to discoveries and inventions developed by officers of the National Research Council.

In the year ended March 31, 1952, income from royalties and licensing agreements was \$58,442, while \$13,597 interest was received from \$400,000 invested in securities. Operating expenses totalled \$63,599 and provision of \$6,249 was made for doubtful accounts. There was, therefore, a surplus of \$2,191 in the year, which resulted in \$155,605 standing at credit of the surplus account.

During the year, 4,968 shares of the company's capital stock were issued to the National Research Council in place of a working capital advance of \$296,167. The shares outstanding were thereby increased to 5,000.

Commodity Prices Stabilization Corporation Ltd.

86. The Corporation is in the process of being wound up. The activities during the year ended March 31, 1952, were in respect of the settlement of outstanding claims and accounts. \$18,081 was paid out under limitations of subsidy arrangements, and administrative expenses amounted to \$28,903 (including salaries \$22,686). Total expenditures in the year amounted to \$50,084 and were recovered from Vote 122.

Crown Assets Disposal Corporation

87. Due to a sharp decrease in its volume of business, for the first time in its history the Corporation had a small deficit. Its income is, in the main, derived from the 10 per cent of net sales which it is permitted to retain for operating expenses. In the previous year, sales totalled \$20,770,555, but in 1951-52 they were \$3,864,777, the commission earned producing \$385,654. Other revenues amounted to \$6,290. Administrative and selling expenses were \$393,288, including administrative and office salaries totalling \$314,191. Thus there was an excess of expenses over revenue of \$1,344, which, together with a remittance to the Receiver General of \$1,726,648, representing part of the surplus funds accumulated in the past, reduced the Corporation's operating surplus to \$998,656.

The Government of Canada Trust Account of the Corporation includes \$22,090,000 of accounts receivable, a large part of which represents balances recoverable from sales of 81 cargo vessels once part of the Park fleet. These sales are secured by mortgages.

Custodian of Enemy Property Accounts

88. Revenues arising out of the operation of the Custodian's office during the year were \$784,905, including \$259,354 received as fees on assets released, \$515,001 earned by way of interest on temporary investments and bank deposits, while profits on temporary investments produced \$10,550. Administrative expenses were \$497,001, including salaries \$375,856 and other expenses \$121,145. Also paid from the revenues were awards of \$268,717 to evacuated Japanese who suffered pecuniary loss arising from the disposal of assets held by them at the time of their evacuation. The resultant excess of revenues over expenditure of \$19,187 increased to \$5,795,181 the Custodian's accumulated excess of revenues over outlays since the outbreak of World War II. This surplus consisted of: cash \$164,711, temporary investments (including accrued interest) \$6,093,815, office furniture and fixtures \$20,725. Against these there were liabilities of \$484,070.

All proven claims in connection with World War I having been liquidated, the possibility of further outlays depends on the outcome in respect of claims which are still either before the courts or may be the subject of litigation. Assets in hand amount to \$2,597,076, with cash representing \$237,497, securities \$884,193 and accounts receivable \$1,475,386.

The operations of the Custodian regarding World War II are governed by the Trading with the Enemy (Transitional Powers) Act, c. 24, Statutes 1947, and the Regulations appearing in the schedule thereto. According to the Custodian's records, which of necessity are based on such information as was made available to him, the nominal value of all trust assets under administration, as at December 31, 1951, was \$26,664,679, including cash \$2,945,467, gold bars and gold coins \$226,778, securities \$17,677,583, equities in companies taken under control \$5,057,988, and other items \$756,863.

Defence Construction (1951) Limited

89. Section 9 of the 1951 Act establishing the Department of Defence Production placed this company under the control of the Minister of the new Department, and section 36 of the same Act permits the company to act as an agent of the Minister to perform such functions as he may require. The company is the successor to Defence Construction Limited, which, in turn, took its origin in Wartime Housing Limited. New letters patent were obtained during 1951 to permit the company to carry out its current function—contracting agent for the construction of defence projects for Canada and other governments. It is an administrative rather than an operating agency and was financed, in the main, out of Vote 81. Activities were correlated with those of Central Mortgage and Housing Corporation with the result that the principal item of expense in the year represented charges of that Corporation for management, supervisory and administrative services in connection with defence projects.

Eastern Rockies Forest Conservation Board

90. The Board consists of two members appointed by the Government of Canada and one by the Government of Alberta. Its functions are: (a) to construct and operate projects and facilities required for the conservation of forests and watersheds of that

area of the East Slope of the Rocky Mountains forming part of the watershed of the Saskatchewan River, (b) to protect the forests from fire, insects, disease, etc., and (c) to conserve, develop and manage the forests. Section 8 of the 1947 Act authorizes the Minister of Finance to advance \$6,300,000 for capital works, but not more than an average of \$1,050,000 per year. Administrative and maintenance costs are financed by annual appropriations and by contributions from the Province of Alberta out of surface rights revenues derived from the lands involved.

Capital works and improvements to a value of \$3,380,267 have resulted from the Board's operations up to March 31, 1952. In addition, the Board held equipment and supplies valued at \$367,842. Operating costs for the year were \$301,247. Surface rights revenues of the Province produced \$261,126, and the remaining \$40,121 necessary to defray operating costs was absorbed by the Government of Canada as a charge to Vote 425.

Eldorado Mining and Refining (1944) Limited

91. The proceeds of sales and rentals of products for the fiscal year ending December 31, 1951, were \$7,501,430 which, together with \$64,374 revenues from interest on investments, etc., resulted in a total revenue of \$7,565,804. Administrative and allied expenses were \$187,252, cost of sales \$5,739,161, and exploration expenses \$133,746. Thus there was an excess of revenue over expenditure of \$1,505,645.

Export Credits Insurance Corporation

92. This Corporation was created in 1944 by the Export Credits Insurance Act, in order to facilitate and develop trade between Canada and other countries. It may contract with exporters to insure against risk of loss in connection with exports and agreements for exports of goods.

In the year ended December 31, 1951, premium income on risks underwritten amounted to \$345,935. Interest on investments totalled \$296,244 and a profit of \$1,296 was realized on investment transactions. \$39,454 was recovered during the year in connection with claims previously paid. In all, the income of the fiscal year was \$682,929. The major item of expense was \$99,149 for administrative and general expenses. Claims paid amounted to \$1,703. The \$582,077 excess of income over expenses was transferred to the underwriting reserve which amounted to \$1,985,083 at the end of the year.

Federal District Commission

93. By section 8 of the Federal District Commission Act, as amended by c. 51, Statutes 1946, the Commission receives an annual grant of \$300,000 for fifteen years dating from April 1, 1947. Other income of the Commission, during the year ended March 31, 1952, amounted to \$80,581, bringing the total receipts to \$380,581. Expenditures, exclusive of provision for depreciation, were \$330,375. Thus there was an excess of income over expenditure of \$50,206. The estimated amount required to provide for depreciation was \$103,710.

In addition to the annual grant, the Minister of Finance, with the approval of the Governor in Council, was authorized by the 1946 legislation to pay over \$3,000,000 for the purposes of the Commission, in so far as they relate "to the purchase of land

or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission". From this appropriation, the Commission has drawn amounts as required and a \$400,000 requisition in 1951-52 exhausted this source of funds. During the year, \$357,641 was spent in acquisition of land, etc. At the year-end the Commission held \$156,925 in this special account.

By direction of the Governor in Council, the Commission some years ago took over from the Department of Public Works the maintenance and improvement of grounds adjoining public buildings in Ottawa. Since then, annual appropriations are made for the cost, expenditure for 1951-52 being \$376,333.

The activities of the National Capital Planning Committee are also under the control of the Commission. Expenditures during the year, financed from Vote 326, totalled \$36,295, consisting of administration \$16,743, engineering, surveys, salaries, wages, etc., \$7,799, publicity \$11,157, and office furnishings \$596.

Vote 809 of Appropriation Act No. 4, 1948, created a National Capital Fund for the construction, operation and maintenance of works or projects within the National Capital District in keeping with an approved general plan for the improvement and development of the National Capital and not in the nature of ordinary municipal improvements. To date, annual appropriations credited to this Fund total \$10,000,000. Of this, \$6,750,000 is on deposit with the Receiver General and \$3,250,000 has been released to the Commission. Expenditures during the year amounted to \$1,419,081 for the purchase, creation and improvement of industrial sites and facilities, making a total, to date, of \$2,903,056. In addition, a commitment is outstanding to pay, over a period of years, \$2,102,900 to the City of Ottawa in connection with municipal works undertaken in advance of normal requirements because the impact of National Capital planning made immediate construction desirable.

Greater Winnipeg Dyking Board

94. The Red River floods in 1950 caused an agreement to be made between the Governments of Canada and Manitoba to the end that works be constructed to safeguard against another disaster of like dimensions. The agreement created a Greater Winnipeg Dyking Board to act on behalf of both Governments, and the Auditor General of Canada was designated as the auditor of the accounts of the Board.

The agreement provided that the Government of Manitoba would reimburse 25 per cent of costs incurred. The Government of Canada financed the Board, which expended \$4,612,564, Manitoba reimbursing \$1,153,141. This completed the remedial work with the exception of (a) certain repairs to pumping stations, (b) replacement of trash racks for pumping station intakes, (c) installation of additional pumping facilities where present facilities were regarded as inadequate, and (d) miscellaneous minor items of unfinished construction work. It was estimated these would cost approximately \$64,450, and the Government of Manitoba undertook to carry out the work in return for the Government of Canada paying 75 per cent of the agreed estimated cost. This amounted to \$48,337 and payment was made in April, 1952, as a charge to the 1951-52 vote.

National Battlefields Commission

95. The National Battlefields at Quebec Act vests the management of the historic battlefields at Quebec City in the National Battlefields Commission. The main source of income is an annual grant of \$100,000. During the year, total income exceeded expenditure by \$4,826, after providing for depreciation.

National Film Board

96. The Board is not a corporate body, but the National Film Act, 1950, authorizes operations to be financed through a National Film Board Operating Account. Income for the year was \$3,511,465. Of this, \$2,662,333 came from appropriations for the Board's work, \$731,162 from sales and \$117,970 from film rentals, royalties, etc. Expenses totalled \$3,476,088. Expenditures related to parliamentary appropriations exceeded the votes by \$112,265, but were financed from other income of the Board—an opinion of the law officers is to the effect that section 18 of the Act permits that being done.

Another opinion received from the law officers was with respect to the liability of the Board to pay license fees to the Authors and Publishers Association of Canada in respect of works by the Board's composers. The opinion given is to the effect that a legal liability did not exist since the Board owned the copyrights, including performing rights to music of its staff composers. Nevertheless, the Board authorized a payment of \$2,756 to the Association.

National Harbours Board

97. The National Harbours Board Act, c. 42, Statutes 1936, requires that separate accounts be maintained for each undertaking under the management of the Board. In summary form, the outcome for the year with respect to each of the eight harbours, the two elevators and the Jacques Cartier Bridge at Montreal was:

Undertaking	Operating, Financial and Other Income	Operating, Maintenance, Administrative Expenses, etc.	Interest Charges	Provision for Depreciation and/or Replacements	Surplus	Deficit
	\$	\$	\$	\$	\$	\$
Harbours—						
Halifax.....	1,342,866	1,095,632	410,821	200,000		363,587
Saint John.....	728,650	623,778	600,486	200,000		695,614
Chicoutimi.....	82,417	31,131	104,834	30,000		83,548
Quebec.....	1,417,406	1,263,116	788,099	200,000		833,809
Three Rivers.....	296,933	37,617	109,652	70,000	79,664	
Montreal.....	7,560,363	4,217,799	1,722,510	836,724	783,330	
Churchill.....	409,378	464,784	12,875			68,281
Vancouver.....	3,321,466	1,888,330	676,585	250,000	506,551	
Elevators—						
Prescott.....	277,217	159,951			117,266	
Port Colborne.....	640,359	397,545	3,076		239,738	
Bridge at: Montreal.....	1,414,750	231,149	893,811	166,155	123,635	
	17,491,805	10,410,832	5,322,749	1,952,879		

Due to increases in costs of operation, a surcharge of 25 per cent was imposed, as of July 1, 1951, on harbour dues and dockage at harbours in Eastern Canada and Churchill, and one of 10 per cent on top wharfage. On August 1st adjustments were made in grain elevator charges, the Board of Grain Commissioners having authorized new maximum rates. 15 per cent increases were made in handling, carloading and car unloading charges at Vancouver during the months of October and November. Charges at the port of Churchill were also adjusted to those generally applicable at the harbours in Eastern Canada. On the other hand, cargo rates were reduced at Vancouver as from July 1, 1951. A comparison of financial results in the calendar years 1950 and 1951 therefore may be of interest and is now given, but it should be borne in mind that new rates were effective for part only of the 1951 year, and that peak activity at the ports of Halifax and Saint John is normally during the winter months. The comparison is:

Undertaking	1950		1951	
	Surplus	Deficit	Surplus	Deficit
	\$	\$	\$	\$
Harbours—				
Halifax.....		331,274		363,587
Saint John.....		677,434		695,614
Chicoutimi.....		88,555		83,548
Quebec.....		834,853		833,809
Three Rivers.....	20,996		79,664	
Montreal.....	300,064		783,330	
Churchill*.....		194,390		68,281
Vancouver.....	469,168		506,551	
Elevators—				
Prescott*.....	146,113		117,266	
Port Colborne*.....	263,381		239,738	
Bridge at:				
Montreal.....		50,773	123,635	

* No provision made for depreciation or replacements because Board is only the operator of facilities.

Section 25 of the Act permits the Board to allocate any portion of its revenues after payment of the expenses of administration, management and control to a reserve fund "for the replacement of fixed assets or of plant or of equipment or for the retirement of debt or for any other purpose". Practice is to treat payment of interest to the Crown as ranking after allocations to this reserve fund. The result is that arrears of debt interest are progressively increasing with respect to some ports. In round figures, the position at the last two year-ends was:

Undertaking	Cumulative Total of Interest Arrears	
	1950	1951
	\$	\$
Harbours—		
Halifax.....	1,510,000	1,921,000
Saint John.....	5,100,000	5,667,000
Chicoutimi.....	1,792,000	1,897,000
Quebec.....	12,885,000	13,673,000
Three Rivers.....	248,000	183,000
Montreal.....	5,788,000	5,010,000
Vancouver.....	244,000	
Bridge at:		
Montreal.....	4,229,000	4,591,000
	31,796,000	32,942,000

The earnings record, since the inception of the Board in 1936, indicates that some ports are not likely, within the foreseeable future, to attain a financial position which will permit interest arrears being paid.

98. The agreement covering the operation of the Second Narrows Bridge, Vancouver, was terminated on March 31, 1951, when the Montreal Trust Company, as trustee for the Bridge bondholders, exercised the option to repossess. All indebtedness to the Board arising out of the reconstruction of the Bridge in 1933-34 has been repaid, but there is still outstanding an unsecured loan of \$98,181 made in 1925 to the Burrard Inlet Tunnel and Bridge Company by the former Vancouver Harbour Commissioners. No interest has been received on this loan since 1930; therefore, in addition to the principal, \$108,000 of interest was owing as of December 31, 1951.

99. The arrangement is that the Board functions as the agent of the Department of Transport in operating the Churchill harbour and the Prescott and Port Colborne elevators. Much may be said in favour of bringing these activities under the complete jurisdiction of the Board in order to permit application of the same financial and accounting treatment as is given to other activities of the Board.

National Research Council

100. The Research Council Act was enacted in 1924. In the following year parliamentary grants totalled \$135,000 for the work of the Council—in the year now reported on they amounted to over \$14,000,000, which does not include votes for the Atomic Energy Control Board and the Chalk River project. Because of the magnitude of growth, attention is drawn to certain sections of the Research Council Act, which is c. 177 of the Revised Statutes. Section 7 declares the Council a body corporate with a power

to acquire money, securities, real estate or property by gift, grant, bequest, donation or otherwise.

While it has received moneys in this way, in the main it is dependent on parliamentary grants, and one of the listed powers in section 10 is

to expend such sums of money as may be annually appropriated by Parliament for the work of the Council or which shall have been received by the Council through bequest, donation or otherwise.

Over the years it has never been free from doubt what the accounting treatment should be at the year-end with respect to unexpended balances in appropriations for the Council. One view has been that the sums lapsed in accordance with the provision of section 32 of the Consolidated Revenue and Audit Act, 1931: "Balances of appropriations which remain unexpended at the end of a fiscal year shall lapse and be written off". The alternative was to take notice of the purpose for which the Council was created—to make scientific investigations—and to recognize that a research project may extend over a period of years; therefore when the Council decided to make an investigation and earmarked funds for the purpose, the credits should remain available regardless of fiscal year periods. The latter view has prevailed, with the result that there are various special accounts founded on transfers from previous years' parliamentary votes. Certain investigations, for which funds were earmarked, have been terminated; others,

so far as the accounts reflect, have been inactive so long as to indicate abandonment of investigations. Nevertheless, special credits, collectively exceeding \$200,000, continue to be reserved. In the circumstances, it would seem appropriate that these accounts be closed and Consolidated Revenue Fund credited.

101. A second point is the treatment of revenues. The Act does not give any specific directions with respect to casual receipts, as it was assumed in 1924 that any moneys received for services would be negligible in amount. For several years that was the experience. However, in the 1930's, royalties from patents began to come in and the scope and intent of section 11 became a matter of concern. This section vested ownership of all discoveries and inventions in the Council but provided that any technical members of the staff who made valuable discoveries, etc., might be paid "such bonuses or royalties" as the Council considered warranted. The Act was not then amended, but a footnote, "Less estimated revenue \$104,300", was inserted at the end of the 1938-39 printed Estimates Details in order to obtain parliamentary sanction, by implication, to miscellaneous receipts being applied as the Council might from time to time decide. The situation was cleared up in 1946, so far as revenues from the use of patents are concerned, by Parliament authorizing a Crown company to be formed to administer discoveries and inventions. There remains the question of the appropriate treatment of receipts derived from laboratory fees, rentals, sales of publications, etc. As of March 31st, there was approximately \$800,000 in a "Special Fund" which has been collected from the foregoing sources. In view of the fact that the revenue for 1952-53 is estimated at \$600,000 in the printed Estimates Details, it seems desirable that there be a more specific parliamentary indication of intent than at present exists.

102. So far as the votes for the year are concerned, it was observed in the audit that a consistent classification of capital charges was not made. There were two votes:

302. Salaries and other expenses	\$ 10,679,821
303. Construction or acquisition of buildings, works, land and new equipment	3,481,675

The text of 303 clearly indicates that capital costs are to be charged to it, but it was observed that capital costs were also charged to Vote 302. Examples are:

Extension to low temperature laboratory	\$ 46,916
Supplying and installing furniture in the new Maritime Regional Laboratory	24,395
Inductance laboratory	13,188
Air conditioning, Room 2073	12,640
Basement, workshop and office for wind tunnel	11,943

103. *Atomic Energy Project.* Up to March 31st the Chalk River works were operated by the Research Council as agent of the Atomic Energy Control Board, with expenditures charged to appropriations. The project is partly commercial in nature, and the Atomic Energy Control Act permits retention of moneys received out of operations. This privilege has been applied in such a manner that moneys, which were in fact recoveries of expenditures, were credited to and retained in a special fund. Examples are bus revenues, townsite revenues, hospital dues, etc., although the services involved were financed out of votes and were operated at a loss. Instances were also noted where votes were twice charged, with credits resulting to the special fund. For example,

although the cost of operating a bus service for construction workers was charged to the operating vote and ticket revenues were placed in the special fund, a capital vote charge was also made in the amount of the difference between the cost of bus operations and ticket revenue—approximately \$20,000. In another instance, the operating vote was twice charged with approximately \$35,000 representing the value of isotopes supplied free to sponsored laboratories: the first charge was the cost of producing the isotopes, and the second was set up by treating the transaction as though a cash grant had been made to the laboratories, with credit going to the special fund. The special fund as at March 31st amounted to \$1,217,056.

Vote 609 was for \$1,000 000 and was a year-end supplementary. Its purpose was to reimburse Central Mortgage and Housing Corporation for housing and other works constructed during 1950-51 and 1951-52. The vote did not discharge in full the liability. The result was that a March 31st billing for \$298,790 for work done in 1951-52 was not brought to account until 1952-53.

As at April 1, 1952, a Crown corporation, Atomic Energy of Canada Limited, became the operator of the project.

Northern Transportation Company (1947) Limited

104. This wholly-owned subsidiary of Eldorado Mining and Refining (1944) Limited had gross earnings, during the year ended December 31, 1951, of \$2,117,203, mainly derived from freighting charges. Expenses amounted to \$1,672,263, consisting of: operating expenses of \$1,049,920; administrative expenses totalling \$110,510, and depreciation charges of \$511,833. The excess of revenue over expenditure for the year amounted to \$444,940, which, together with \$1,034 recovered from prior year's freight claims, etc., increased the Company's unappropriated surplus to \$2,891,433.

Northwest Territories Power Commission

105. The Commission constructs and operates electric power plants in the Northwest and Yukon territories. During the fiscal year ended March 31, 1952, it operated plants at Snare River and Fort Smith and a plant at Mayo River was under construction. A project at Hay River had been undertaken but was abandoned.

Income for the year amounted to \$391,546, with sales of electricity representing \$386,990. Expenses were \$242,583, which included interest charges of \$142,667 and operating and maintenance costs of \$74,120. Thus there was an excess of income over expenditure of \$148,963. No reserve for depreciation is included in the Commission's financial statements; in lieu thereof \$192,248 was charged to surplus for amortization of debt, thereby reducing Surplus Account at the close of the year to \$7,232.

Park Steamship Company Limited

106. At March 31, 1952, the Company's five stores-issuing ships were on free loan to the United Kingdom Government. The entire year's revenue of \$44,559 was received as interest arising mainly from insurance claims, most of which have now been settled. During the year the Company remitted \$855,000 to the Receiver General, making \$127,826,480 the aggregate of amounts so remitted since its inception. This is, of course, exclusive of proceeds of vessel sales.

Since the Company is inactive, there is no staff. Such business as arises is looked after by the Canadian Maritime Commission. Corporate administrative expenses were \$76. At the year-end the Company held \$300,631 in Surplus Account.

Polymer Corporation Limited

107. This Corporation operates the synthetic rubber plant built by the Government during the war. In the year, sales totalled \$45,895,465, while expenses were \$37,519,679, which included \$4,845,932 for depreciation. The net income of \$8,375,786 was practically double that of the previous year.

Vote 654, which received assent on April 1, 1952, brought to an end the arrangement whereby the Corporation was simply the manager of Government plant. The change is of some importance from the accounting viewpoint. Hitherto title to capital assets was regarded as vested in the Crown and the Corporation operated on advances for capital purposes. Under the new arrangement, title to all property is vested in the Corporation, which, in turn, gave the Government \$3,000,000 in cash, \$8,000,000 in 4 per cent serial debentures and 1,999,966 no par value shares. With respect to the last, a value of \$39,640,916 was placed for the purposes of the agreement—\$29,999,966 being treated as capital and \$9,640,950 as distributable surplus.

WATSON SELLAR,
Auditor General.

September, 1952.

Canadian Dept. of Finance

PUBLIC ACCOUNTS OF CANADA

for the

FISCAL YEAR ENDED MARCH 31

1952

VOLUME II

**FINANCIAL STATEMENTS OF CROWN
CORPORATIONS**



EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
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OTTAWA, 1952

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CANADIAN ARSENALS LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1952

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank	4,245,345	Liabilities	
Accounts Receivable:		Accounts Payable and Accrued Charges ..	3,136,716
Government of Canada	2,994,611	Advance Payments by Customers	1,710,263
Other	2,529,564	Receiver General of Canada, sales tax, etc. ..	570,764
Advances, Deposits, etc.	5,524,175	Employees' Funds—Staff Savings, etc. ..	451,376
Inventories, as determined and certified by the Management, at cost:*	1,080,318	<i>Deduct:</i>	
Materials, work in process and finished products	12,399,447	Investment in securities of or guaranteed by the Government of Canada (market value \$351,920) held by the Company	378,890
General and maintenance stores	26,856	Provision for Staff Vacation Pay	72,486
Prepaid Insurance, Rentals, etc.		Deferred Rental Revenue	228,693
Fixed Assets—see footnote**			61,999
			5,780,921

Capital

Shareholders:

Capital Stock:

Authorized—1,000 shares of no par value.

Issued—26 shares, fully paid

Government of Canada: 26

Advances, per Schedule I(c)—

Authorized working capital

Advanced to suppliers

Amount to be refunded to the Government

17,495,194

17,495,220

\$23,276,141

Notes:

* The Company is also holding large quantities of surplus stores, inherited without charge through the former Department of Reconstruction and Supply, which are not included in the inventory values shown above; the practice is to charge such stores to operations as and when they are used.

** The Company is holding in its custody, in stand-by condition and for purposes of its operations, Crown-owned fixed assets having an original cost value of \$83,319,409, consisting of land \$3,047,693, buildings \$28,148,247, and machinery and equipment \$52,123,469.

Approved on behalf of the Board.

J. H. MacQUEEN,

Director.

D. M. SMITH, A.Y.M.,

Director.

J. HOPKINSON,

Assistant Auditor General of Canada.

CANADIAN ARSENALS LIMITED—Continued

Statement of Government of Canada Advances for the year ended March 31, 1952

For Working Capital

In hand April 1, 1951 (\$7,805,910 less \$305,910 refunded 1951-52)	7,500,000	
Received from Department of Defence Production Revolving Fund, by direction of Order in Council P.C. 5837 of October 31, 1951, under authority of the Department of Defence Production Act s. 15(f)	8,000,000	
Total authorized		15,500,000

For Construction, Improvements and New Equipment

Received from Vote 83* (1951-52)	500,000	
Deduct: Fixed assets purchased	504,492	
Amount recoverable from the Government		4,492

For Administration and Operations

Received from Vote 82* (1951-52)	1,000,000	
Add: Value of materials, used in operations, inherited through former Department of Reconstruction and Supply	2,772,711	
	3,772,711	

Deduct: Excess of stand-by and indirect manufacturing expenses, etc., over revenues, per Schedule II	1,548,601	
Amount refundable to the Government		2,224,110

For Special Purposes, per Schedule I(b)—

Amount recoverable from the Government		224,424
--	--	---------

\$17,495,194

SUMMARY

Authorized Working Capital		15,500,000	
Advances to Suppliers, per Schedule I(b)—			
Capital assistance	704,218		
Manufacture of radar equipment	5,584		
		709,802	
Amount refundable to the Government		1,285,392	
			17,495,194

NOTE.—*Vote of the Department of Defence Production.

CANADIAN ARSENALS LIMITED—Continued

Statement of Government of Canada Advances for Special Purposes

Capital Assistance—Vote 77* (1951-52)

Received under authority of Orders in Council	8,898,001	
Received for advances to suppliers	704,218	
	<hr/>	9,602,219

Deduct:

Plant rehabilitation costs	6,765,336	
Cost of plant additions	2,056,109	
Tooling and other pre-production costs	209,376	
Advances to suppliers	704,218	
	<hr/>	9,735,039**

Amount recoverable from the Government	<hr/>	132,820
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Manufacture of Radar Equipment

Funds provided from National Defence Vote 246 (1951-52)—

For purchase of land	48,742	
For purchase of machinery and equipment	290,723	
For advance payments to suppliers	5,584	
	<hr/>	345,049

Deduct:

Expenditure	289,048	
Advances to suppliers	5,584	
	<hr/>	294,632

Amount refundable to the Government	<hr/>	50,417
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Other

Value of production inventories, transferred to Sorel Industries Limited, recoverable from Department of Defence Production Revolving Fund		142,021
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Amount transferred to Schedule I(a)		\$ 224,424
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NOTES.— *Vote of the Department of Defence Production.

**Includes \$209,700 expended without formal departmental authority.

CANADIAN ARSENALS LIMITED—Continued

Statement of Stand-by and Indirect Manufacturing Expenses, etc., and of Revenues
for the year ended March 31, 1952

Stand-by and Indirect Manufacturing Expenses etc.:		
Plant, per Schedule III	7,523,785	
Administrative, per Schedule IV	2,114,742	
		9,638,527
<i>Deduct:</i>		
Revenues from manufacturing and other activities—as shown below	7,933,311	
Recoveries in respect of prior years' contributions to Employees' Pension Fund ..	192,304	
		8,125,615
Excess of stand-by and indirect manufacturing expenses over revenues		1,512,912
<i>Add:</i>		
Loss on realization of securities, representing investment of advance payments by customers, after deducting current and prior years' interest earnings of \$272,763		35,689
Total transferred to Schedule I(a)		\$ 1,548,601
Revenues from Manufacturing and Other Activities:		
Sales		19,308,951
<i>Less:</i>		
*Direct cost of sales—		
Materials used	8,256,009	
Labour	2,840,032	
Other direct charges	1,274,773	
		12,370,814
Gross profit from operations		6,938,137
Other revenues:		
Miscellaneous shop work; and heat, power, and services provided to tenants of rented premises and others	719,325	
Rental of premises and equipment	275,849	
		995,174
Total Revenues, applied against stand-by and indirect manufacturing expenses, as above		\$ 7,933,311

NOTE.—*The related indirect costs form a part of the stand-by and indirect manufacturing expenses.

CANADIAN ARSENALS LIMITED—Continued

Plant Expenses for the year ended March 31, 1952

Salaries and wages:		
Departmental	1,430,702	
Foremen and supervisors	605,380	
Vacation pay	441,099	
Non-productive time	74,186	
		2,551,367
Maintenance, alterations and repairs of:		
Machinery and plant equipment	1,150,600	
Buildings	629,133	
		1,779,733
Power, heat, light and water:		
Heat and steam	775,626	
Electric power	212,333	
Water and air	43,134	
Gas	20,886	
		1,051,979
Fire protection and security	477,920	
Shop and service department supplies	331,972	
Contributions to Employees' Pension Fund	269,234	
Purchase, maintenance and repairs to cutters, tools, etc.	222,963	
Janitor service	200,674	
Maintenance of lands	191,579	
Rehabilitation costs, Shawinigan project	159,437	
Automobile and truck expense	135,293	
Contributions to employees' group insurance plan	93,337	
Unemployment insurance	86,512	
Machinery, equipment and power installation expense	86,470	
Workmen's compensation	79,514	
Re-location and transfer of machinery and equipment	58,292	
First aid and medical	48,251	
Rental of equipment, etc.	44,941	
Scrapped work (direct labour and material costs)	44,471	
Experimental work	44,217	
Rework and salvage expense	28,226	
Radar rental expense	24,434	
Preparedness planning	17,478	
Other expense	60,574	
		8,088,868
Less: Apportionment to De Salaberry plant rehabilitation costs		565,083
Total, transferred to Schedule II		\$ 7,523,785

CANADIAN ARSENALS LIMITED—*Concluded*

Administrative expenses for the year ended March 31, 1952

Salaries:

Administrative	141,347	
Department heads and supervisors	237,328	
Clerical	653,013	
Vacation pay	55,085	
		1,086,773
Indirect costs, Defence Industries Limited, distributed to projects		271,094
Management fees, Defence Industries Limited		209,929
Contributions to Employees' Pension Fund		98,416
Transportation—employees'		98,029
Printing and office supplies		93,319
Travel		82,346
Telephone, including operators' salaries		69,979
Preparedness planning		57,611
Grants to municipalities in lieu of taxes		44,025
Consulting and legal expense		34,590
Contributions under the "Civil Service Superannuation Act", etc.		32,214
Radar selling expense		21,386
Insurance		16,516
Maintenance and repairs of furniture and office equipment		12,675
Office rent		10,564
Advertising and display		8,505
Workmen's compensation		7,884
Postage		7,738
Unemployment insurance		7,367
General expense		6,554
Excise stamps		5,002
Payroll distribution service charges		4,079
Periodicals and publications		3,001
Interest paid on Staff Savings Fund, less interest earned on investments thereof		1,770
Other expense		19,504
		2,310,870
Less, Apportionment to De Salaberry plant rehabilitation costs		196,128
Total, transferred to Schedule II		\$ 2,114,742

CANADIAN COMMERCIAL CORPORATION

(INCORPORATED UNDER THE CANADIAN COMMERCIAL CORPORATION ACT)

Balance Sheet as at March 31, 1952

GENERAL ACCOUNT

ASSETS		LIABILITIES AND CAPITAL	
Cash on hand and in bank	5,439,560 58	Liabilities	
Investments—\$186,200 Government of Canada Bonds, at amortized cost (market value \$176,757)	190,508 27	Accounts payable and accrued liabilities	5,180,649 70
Advances to suppliers	19,845,074 08	Advance payments—foreign governments	16,535,383 70
Accounts and claims receivable	7,282,924 39	Reserve for price adjustments on export sales	484,167 71
Inventory of commodities on hand, at cost, as determined and certified by the management	413,332 34	Deferred credits—surcharge .	97,703 84
		Employees' funds—staff savings plans:	
		Pay deductions (with interest) repayable on separation, etc.	35,213 62
			22,333,118 57
		Capital and Surplus	
		Government of Canada:	
		Advance for working capital provided under Section 8 of the Canadian Commercial Corporation Act	10,000,000 00
		Surplus:	
		Balance at March 31, 1951	803,873 37
		Excess of income over expenditure for the year ended March 31, 1952, per Schedule I	34,407 72
			838,281 09
			10,838,281 09
			\$ 33,171,399 66

AGENCY ACCOUNT

Cash in bank 23,059,909 87
 Advances to suppliers 1,726,053 42

1,323,031 36

Net Obligations to Principals

Representing advances from agencies of various governments
 (including Canada) and certain international bodies 23,462,931 93

\$ 24,785,963 29

\$ 24,785,963 29

Contingent Liabilities: claims pending \$96,722.79.

Approved on behalf of the Board.

W. D. LOW,
President.

C. R. SNELL,
Managing Director.

I have examined the accounts of the Canadian Commercial Corporation for the year ended March 31, 1952, and have obtained all the information and explanations I have required. In my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs, as at March 31, 1952, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

J. HOPKINSON,
Assistant Auditor General of Canada.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

Statement of Income and Expenditure for the year ended March 31, 1952

Income			
Purchase surcharge from various governments (including Canada) and international agencies		186,417 37	
Interest and other income		14,065 75	
		<hr/>	200,483 12
Expenditure			
Salaries: Executive Officers	38,727 15		
Others	778,493 93		
	<hr/>		
	817,221 08		
Less: Recovery from Department of Defence Production with respect to shared personnel	701,011 52		
	<hr/>		
		116,209 56	
Rent, Light and Heat		1,892 44	
Telephone, telegraph and postage		5,079 33	
Printing, stationery and office supplies		6,496 00	
Advertising for tenders		417 71	
Travel expenses		13,484 79	
Unemployment insurance		4,693 26	
Interest on employees' retirement fund deposits		4,526 87	
Maintenance of office equipment		598 32	
Other expenses		12,677 12	
		<hr/>	166,075 40
Excess of income over expenditure			<hr/> <hr/> \$ 34,407 72

CANADIAN PATENTS AND DEVELOPMENT LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1952

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank		Liabilities	
Investment in Government of Canada Bonds (market value \$374,919) at cost	400,130	Accounts Payable and Accrued Charges ..	7,102
Interest Accrued	2,963	Capital	
		Capital Stock:	
		Authorized—10,000 shares of no par value.	
Accounts Receivable, after providing for doubtful accounts		Issued — 5,000 shares, fully paid ..	296,199
		Surplus:	
		Balance as at April 1, 1951	153,414
		Excess of income over expenses for year ended March 31, 1952, per Schedule I	2,191
			155,605
			451,804
			<u>\$ 458,906</u>
			<u><u>\$ 458,906</u></u>

Approved on behalf of the Board.

E. R. BIRCHARD,
*Director*E. W. R. STEACIE,
Director.

I have examined the accounts of Canadian Patents and Development Limited for the year ended March 31, 1952, and have obtained all the information and explanations I have required in my opinion on the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1952, according to the best of my information and the explanations given to me and as shown by the books of the Company.

J. HOPKINSON,

Assistant Auditor General of Canada.

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

Statement of Income and Expenses for the year ended March 31, 1952

Operating Income		
Royalties, licensing agreements, etc.		58,442
Operating Expenses		
Salaries	15,184	
Royalties and licensing fees	34,221	
Patent expenses	12,963	
Printing and stationery	503	
Bonuses to inventors	438	
Travel	203	
Miscellaneous expenses	87	
		<u>63,599</u>
Operating Loss	\$ 5,157	
Investment Income		13,597
Deduct:		
Operating loss, as above	5,157	
Provision for doubtful accounts	6,249	
		<u>11,406</u>
Excess of Income over Expenses, transferred to Surplus	\$ 2,191	

COMMODITY PRICES STABILIZATION CORPORATION LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1952

ASSETS		LIABILITIES AND CAPITAL	
Cash at Bank of Canada, Ottawa		Liabilities	
Accounts and Bills Receivable:		Accounts Payable	43,873
Accounts Receivable—		Capital	
General	102,985	Share Capital:	
Less—Provision for doubtful accounts	19,679	Authorized—1,000 shares without nominal or par value.	
	83,306	Issued — 80 shares	80
Claims	7,626	Government of Canada Advances:	
Less—Reserve	7,625	Balance April 1, 1951	1,644,328
	1	Deduct, Repayment during the year ..	378,744
Bills Receivable	1,453		1,265,584
Accountable Advance, Canadian Wheat Board	84,760	Deduct—Excess of expenses over income, per Schedule I	50,084
	17,038		1,215,500
			<u>\$ 1,259,453</u>
			<u>\$ 1,259,453</u>

I have examined the accounts of Commodity Prices Stabilization Corporation Limited for the fiscal year ended March 31, 1952, and have obtained all the information and explanations I have required. Not reflected in the Balance Sheet are certain claims receivable and payable—which have, not yet been appraised—in respect of import subsidies, and limitations of subsidy agreements with commercial concerns; subject to this, and to the provision for doubtful accounts being sufficient for its purpose, the Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1952, according to the best of my information and the explanations given to me, and as shown by the books of the Corporation.

J. HOPKINSON,
Assistant Auditor General of Canada.

Approved on behalf of the Board.

K. W. TAYLOR,
Director.

S. W. LAIRD,
Director.

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—*Concluded*

Statement of Expenses for the year ended March 31, 1952

Commodity Trading		
Payments on settlements under limitation of subsidy arrangements	11,876	
Adjustments in respect of purchases and sales of prior years	6,205	
		18,081
Subsidies		
Import subsidies paid (<i>less recoveries of \$37,375</i>)	15,700	
<i>Deduct:</i>		
Domestic subsidies recovered (<i>less payments of \$8,114</i>)	13,324	
		2,376
Administrative Expenses		
Salaries	22,686	
Rent	3,225	
Legal expenses	1,182	
Office supplies and expenses	706	
Telephone and telegrams	480	
Travel	313	
Unemployment insurance	165	
Printing and stationery	44	
Sundry expenses	102	
		28,903
Provision for Bad Debts		724
Total expenses, transferred to Balance Sheet		\$ 50,084

CROWN ASSETS DISPOSAL CORPORATION

(INCORPORATED, WITHOUT SHARE CAPITAL, UNDER THE SURPLUS CROWN ASSETS ACT)

Balance Sheet as at March 31, 1952

GENERAL ACCOUNT		LIABILITIES AND CAPITAL	
ASSETS			
Cash on Hand and in Bank	13,100	Accounts Payable and Accrued Charges	5,240
Government of Canada Savings Bonds, held for account of employees	4,908	Receiver General of Canada:	
Deduct: Employees' deposits applicable thereto		Employees' income tax	2,922
		Bank Loan (fully secured), re Government of Canada Savings Bonds, acquired for account of employees	9,067
Sundry Accounts Receivable		Reserve for Claims for Workmen's Compensation ...	93,459
Deferred Expenses			110,688
		Capital	
		Operating Surplus:	
		As at March 31, 1951	2,726,648
		Less: Excess of expenses over income for the year, per Schedule I	1,344
			2,725,304
		Deduct: Portion remitted to the Receiver General of Canada	1,726,648
			998,656
			<u>\$ 1,109,344</u>
			<u><u>\$ 1,109,344</u></u>
GOVERNMENT OF CANADA—TRUST ACCOUNT			
	804,685	Liabilities	
Cash on Hand and in Bank		Customers' Advance Payments and Deposits	405,810
Accounts Receivable:		Accounts Payable and Accrued Charges	203,321
Current (including Canadian Government—departments and companies—\$28,209)	173,937		609,131
Deferred	21,916,140	Net Equity in the Trust Assets, per Schedule II	22,202,011
			<u>\$22,911,142</u>
Facilities Purchased from the United States Government, at cost	16,380		<u><u>\$22,911,142</u></u>

I have examined the accounts of Crown Assets Disposal Corporation for the year ended March 31, 1952, and have obtained all the information and explanations I have required. Subject to the fact that the value of surplus Crown assets held for disposal is not reflected therein, the above Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs, and of its Trust, as at March 31, 1952, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

J. HOPKINSON,

Assistant Auditor General of Canada.

Approved on behalf of the Board.

H. R. MALLEY,
Director.G. W. HUNTER,
Director.

CROWN ASSETS DISPOSAL CORPORATION—Continued

Statement of Income and Expenses for the year ended March 31, 1952

Income		
Portion retainable by the Corporation from the proceeds of sales of—		
Surplus Crown assets of the Government of Canada (10%)	371,148	
Other surplus assets	14,506	
Other revenue—bank interest	6,290	
		391,944
Expenses		
Administrative and office salaries	314,191	
Rent, heat, electricity and water	30,129	
Travel	13,871	
Telephones	6,728	
Employees' group insurance and pension contributions	3,729	
Printing, stationery, office supplies, etc.	7,054	
Postage and excise stamps	5,416	
Commissionaires' services	2,524	
Unemployment insurance	1,873	
Moving to new offices	1,614	
Amortization of office partitioning, fixtures, etc.	1,602	
Telegrams	1,075	
Automobile expense	769	
Staff moving and living expenses	530	
Legal fees	404	
Subscriptions to publications	314	
Freight, express and cartage	250	
Sundry	1,215	
		393,288
Excess of Expenses over Income, per Balance Sheet		\$ 1,344

CROWN ASSETS DISPOSAL CORPORATION—*Concluded*Statement of Account with the Government of Canada in respect of Trust Assets
for the year ended March 31, 1952

Government's net equity in the Trust Assets as at March 31, 1951 (including \$66,431 advanced for the purchase of facilities from the United States Government		33,124,916
Proceeds of sales of surplus Crown assets of the Government of Canada (including interest and rental revenues \$1,032,226)	3,719,717	
<i>Deduct:</i>		
Direct charges for—		
Recovering salvageable material from ammunition	26,821	
Freight, handling and packing	3,849	
Warehousing, dismantling and scrapping	2,182	
Demolition expenses	1,008	
Terminating leases and restoring properties	4,375	
Technical services and consulting fees	1,002	
Sundry	19,646	
	58,883	
Less: Prior years' adjustments	50,643	
		8,240
		<u>3,711,477</u>
Portion (10%) of the proceeds of sales, etc., retainable by the Corporation, under Section 11(2b) of the Surplus Crown Assets Act, as amended, as approved by Order in Council P.C. 1725 of April 6, 1951	371,148	
		<u>3,340,329</u>
		36,465,245
<i>Deduct:</i>		
Remitted to the Receiver General of Canada:		
Proceeds of sales, etc.	14,113,184	
Reduction in advance for the purchase of facilities from the United States Government	45,045	
		<u>14,158,229</u>
Loss on sale of facilities purchased from the United States Government applied against loan	5,005	
		<u>14,163,234</u>
Government's net equity in the Trust Assets at March 31, 1952 (including \$16,381 advanced for the purchase of facilities from the United States Government), per Balance Sheet		<u>\$22,302,011</u>

DEFENCE CONSTRUCTION (1951) LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO
"THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1952

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Banks	288,425 15	Accounts Payable and Accrued Liabilities	511,755 96
Accounts Receivable	2,212,456 30	Contractors' Security Deposits	12,441,304 46
Contractors' Securities on deposit with the Receiver General of Canada		Contractors' Deposits on Plans and Specifications	33,350 00
Cash	10,557,804 46	Retirement Fund	147 74
Bonds	1,886,500 00	Government of Canada Account, per Schedule I	1,958,926 21
Travel Advances and Deposits	12,444,304 46	Capital Stock:	
Prepaid Expenses	3,318 22	Authorized: 1,000 shares of no par value.	
	10 24	Issued: 30 shares fully paid	30 00
	<u>\$ 14,948,514 37</u>		<u>\$ 14,948,514 37</u>

Approved on behalf of the Board.

R. G. JOHNSON,
*Director.*R. F. SHAW,
Director.

I have examined the accounts of Defence Construction (1951) Limited for the period August 1, 1951 to March 31, 1952 and have obtained all the information and explanations I have required. In my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs, as at March 31, 1952 according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,

Auditor General of Canada.

SCHEDULE I

DEFENCE CONSTRUCTION (1951) LIMITED—*Continued*

Statement of Account with the Government of Canada for the year ended March 31, 1952

(INCLUDING THE TRANSACTIONS OF DEFENCE CONSTRUCTION LIMITED FOR THE PERIOD FROM
APRIL 1 TO JULY 31, 1951)

Funds provided by charges against			
Vote 81, Department of Defence Production	1,350,000	00	
Vote 245, Department of National Defence	113,952,246	51	
Vote 246, Department of National Defence	1,191,472	26	
Advances of agencies of other governments	19,245,186	83	
			135,738,905 60
<i>Deduct—</i>			
Expenditure on construction projects on behalf of the Government of Canada and the agencies of other governments	132,311,451	30	
Procurement expenditure—August 1, 1951 to March 31, 1952, per Schedule I(a)	1,388,799	43	
Procurement expenditure of the predecessor Company—April 1, 1951 to July 31, 1951, per Schedule I(b)	579,728	66	
Less: Amount refunded by Department of Defence Production	500,000	00	
Net balance assumed as at August 1, 1951	79,728	66	
			133,779,979 39
Balance at credit as at March 31, 1952			\$ 1,958,926 21

SCHEDULE I(a)

Statement of Procurement Expenditure for the period August 1, 1951 to March 31, 1952

<i>Expenditure—</i>			
Management, supervision and administrative services—Central Mortgage and Housing Corporation	1,609,582	97	
Salaries and living allowances	52,112	52	
Cost audit services on behalf of agencies of other governments	39,768	71	
Travel and removal expenses	23,891	54	
Professional services	18,277	01	
Telephone and telegraph	3,937	35	
Furniture and fixtures	1,567	04	
Rent	1,056	00	
Unemployment Insurance	147	62	
Incorporation expenses	109	15	
Sundry	2,478	52	
			1,752,928 43
<i>Less—</i>			
Fees earned on other than Government of Canada contracts	360,000	00	
Forfeitures of deposits on plans and specifications	4,050	00	
Sundry sales	79	00	
			364,129 00
Net expenditure transferred to Schedule I			\$1,388,799 43

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*

Statement of Procurement Expenditure for the predecessor company (Defence Construction Limited)
for the period April 1 to July 31, 1951

Expenditure—

Management, supervision and administrative services—Central Mortgage and Housing Corporation	572,291 64	
Salaries	3,413 62	
Travelling Expenses	3,459 27	
Interest on working capital advance	878 99	
Sundry	885 14	
		580,928 66

Less—

Forfeitures of deposits on plans and specifications	1,200 00
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Net expenditure transferred to Schedule I	\$ 579,728 66
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FEDERAL DISTRICT COMMISSION

Ottawa, August 8, 1952.

The Chairman and Members,
Federal District Commission,
Ottawa, Ontario.

Gentlemen:

The accounts of the Federal District Commission, for the fiscal year ended March 31, 1952, having been audited under my direction, I forward herewith the Balance Sheet as at that date, together with the various supporting schedules including: Schedule I—Receipts and Expenditures for the general purposes of the Commission for the year; Schedule VI—Fixed Assets as at March 31, 1952, and Schedule VII—Accretions to the Proprietary Equity during the year; the remaining schedules are dealt with below:

A summarization of the expenditures under the purview of the Commission during the year is:	
For the general purposes of the Commission: the maintenance of parks, parkways and plant, etc., under their control at and in the vicinity of Ottawa, per Schedule I	330,375
For the purposes of the Commission in so far as they relate to the purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission, per Schedule II	357,641
For the maintenance and improvement of grounds adjoining Government buildings at Ottawa, and improvements to the parkway system under control of the Commission, per Schedule III	376,333
For activities of the National Capital Planning Committee, per Schedule IV	36,295
For the construction, operation and maintenance of works or projects within the National Capital District, in keeping with an approved general plan for improvement of the National Capital and not in the nature of ordinary municipal improvements, per Schedule V(b)	1,419,081
Total	<u>\$ 2,519,725</u>

As shown by Schedule III, expenditures of \$25,343 for salary and wage increases paid to Commission employees were recovered from Vote 325 provided for maintenance and improvement of grounds adjoining Government buildings at Ottawa, whereas it would appear that they come within the ambit of, and therefore should have been paid from the annual Statutory Grant of \$300,000 for the general purposes of the Commission.

Subject to the foregoing, I certify that I have obtained all the information and explanations I have required and that, in my opinion, the Balance Sheet herewith is properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1952, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

Yours faithfully,

WATSON SELLAR,
Auditor General of Canada.

FEDERAL DISTRICT COMMISSION—Continued
(INCORPORATED UNDER THE FEDERAL DISTRICT COMMISSION ACT, 1927)

Balance Sheet as at March 31, 1952

ASSETS		LIABILITIES AND PROPRIETARY EQUITY	
Cash on Hand and in Bank	1,041,064	Liabilities	
Cash on Deposit with the Receiver General of Canada, per Schedule V(a)	6,750,000	Accounts Payable and Accrued Charges ..	218,782
Investments:		Government of Canada—	
Canadian National Railway Bonds (market value \$17,950), at cost	20,136	Monies provided from Government ap- propriations, to be refunded—	
Wright and Pontiac Telephone Company—2 shares, nominal value	1	Vote 325, per Schedule III	15,067
		Vote 326, per Schedule IV	8,705
		Department of Public Works	9,246
Accounts and Rentals Receivable, less provision for doubtful accounts	20,137		33,018
Inventories, as determined and certified by the Manage- ment, at cost:	36,636	Advances for purchases of land, etc., per Schedule II	156,925
Small tools and equipment	55,591	National Capital Fund, per Schedule V(a) ..	7,096,944
Maintenance and operating supplies	29,657		7,286,887
Trees and Shrubs in nursery	33,181	Contractor's Security Deposit (contra) ..	20,000
Movable park benches and snow fences	5,702		7,525,669
Deposits, Advances and Prepaid Expenses:	124,131	Proprietary Equity	
Payments on land purchases under negotiation	257,735	Balance as at April 1, 1951	8,822,250
Advances on work under construction	25,811	Accretions during the year, per Schedule VII ..	1,694,820
Contractor's security deposit (contra)	20,000		10,517,070
Prepaid insurance	426	Add, Reserved for Replacement of Motor Vehicles, Machinery and Equipment, per Schedule VII	34,117
Fixed Assets, at actual or estimated cost (less deprecia- tion), per Schedule VI	9,800,916		10,551,187
	\$18,076,856		\$18,076,856

Approved on behalf of the Commission.

DUNCAN K. MACFARVISH,
Chairman.

H. R. CRAM,
Secretary.

Certified, subject to my report appended hereto.

WATSON SELLAR,
Auditor General of Canada.

FEDERAL DISTRICT COMMISSION—*Continued*Statement of Income and Expenditures for the general purposes of the Commission
for the year ended March 31, 1952

Income			
Statutory Grant, received from the Government of Canada, under authority of Section 8 of the Federal District Commission Act, 1927 as amended		300,000	
Other Income—			
Rentals—equipment (\$31,743), and real estate (\$1,929)	33,672		
Proceeds from sale of materials, supplies, nursery stock, equipment, etc.	20,797		
Supervision and overhead recovered	20,643		
Interest on bank deposits (\$2,507) and investments (\$550)	3,057		
Recoveries for property damage	2,412		
		<hr/>	
		80,581	
			<hr/>
			380,581
Expenditures			
Maintenance:			
Operating—			
General	151,016		
Equipment, repairs, gasoline, etc.	37,195		
Snow removal expense	15,694		
Nursery and idle greenhouse expense	22,162		
Carling Avenue shops and office building	22,401		
Mosquito control expense	2,174		
		<hr/>	
		250,642	
Repairs		26,807	
			<hr/>
			277,449
<i>Deduct:</i> Salary and wage increases paid from Government Grounds			
Vote, per Schedule III		25,343	
			<hr/>
			252,106
Administration, \$68,405 less \$37,327 applicable to Government Grounds, per Schedule III		31,078	
Grants to municipalities in lieu of taxes		5,497	
Retirement annuity—A. Stuart		3,000	
Provision for doubtful accounts		86	
Reserved for replacement of motor vehicles, machinery and equipment		18,000	
		<hr/>	
		309,767	
Capital—			
Buildings	9,685		
Road construction and improvements	8,731		
Parkway lighting system	2,192		
		<hr/>	
		20,608	
			<hr/>
			330,375
Excess of Income over Expenditures, transferred to Proprietary Equity, Schedule VII			
			<hr/>
			\$ 50,206
			<hr/>

FEDERAL DISTRICT COMMISSION—*Continued*

Statement of Receipts and Expenditures in respect of the Special Statutory Grant, provided under Section 9 (1) of the Federal District Commission Act, 1927—as amended, for the purposes of the Commission in so far as they relate to the purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission, for the year ended March 31, 1952

Receipts

Funds in hand as at April 1, 1951	114,566	
Funds received, as authorized by Order in Council P.C. 34/1973 of April 19, 1951	400,000	
		<u>514,566</u>

Expenditures

Capital:

Land for parks, driveways, etc.—

Ottawa, Hull and vicinity	275	
Rideau River driveway	173,051	
Ottawa River driveway	30,544	
Gatineau Park	118,173	
		<u>322,043</u>
Machinery and equipment	230	
Roads and driveways	5,321	
Parks and boulevards	13,486	
Payments on land purchases under negotiation	36,908	
		<u>377,988</u>

Total capital expenditures	377,988	
----------------------------------	---------	--

Deduct:

Rentals earned and other income	40,225	
Less, Cost of clearing brush, trucking, etc.	19,878	
		<u>20,347</u>
		<u>357,641</u>

Funds in hand, as at March 31, 1952, per Balance Sheet	\$ 156,925
--	------------

NOTE.—The Special Statutory Grant, as authorized under Section 9(1) of the Act is not to exceed in the aggregate \$3,000,000. Funds have been released to the Commission, under authority of orders in council, per the audited annual financial statements as follows:

1947-48 Schedule D	600,000
1948-49 Schedule IV	1,000,000
1949-50 Schedule IV	500,000
1950-51 Schedule II	500,000
1951-52 As above	400,000
Total	<u>\$ 3,000,000</u>

SCHEDULE III

FEDERAL DISTRICT COMMISSION—Continued

**Statement of Receipts and Expenditures from Government of Canada Appropriation,
Vote 325, for maintenance and improvement of grounds adjoining Government
buildings, Ottawa, and improvements to the parkway system, under
control of the Commission, for the year ended March 31, 1952**

Receipts		
Funds received from Government of Canada, Vote 325		391,400
Expenditures		
Operating:		
Ordinary improvements and maintenance	220,163	
Gatineau Park maintenance	59,565	
Materials and supplies	22,029	
Salary and wage increases paid to Commission employees, per Schedule I	25,343	
Administration, per Schedule I	37,327	
	<hr/>	364,427
Special projects:		
Rehabilitation of sections of the parkway system	8,865	
Repairing and painting fence on Lady Grey Drive	3,041	
	<hr/>	11,906
		<hr/>
		376,333
Funds Unexpended, per Balance Sheet		\$ 15,067
		<hr/>
		<hr/>

SCHEDULE IV

**Statement of Receipts and Expenditures from Government of Canada Appropriation,
Vote 326, for activities of the National Capital Planning Committee,
for the year ended March 31, 1952**

Receipts		
Funds received from Government of Canada, Vote 326		45,000
Expenditures		
Administrative:		
Salaries and wages	14,960	
Office supplies and service	1,197	
Travel expenses	586	
	<hr/>	16,743
Engineering surveys, salaries, wages, etc.		7,799
Publicity:		
Exhibit expenses	4,580	
Salaries and wages	3,073	
Photography	2,312	
Public relations	981	
Advertising	32	
Miscellaneous expense	179	
	<hr/>	11,157
Capital:		
Office furniture, fixtures, and other equipment		596
	<hr/>	36,295
Funds Unexpended, per Balance Sheet		\$ 8,705
		<hr/>
		<hr/>

FEDERAL DISTRICT COMMISSION—Continued

Statement of the National Capital Fund to March 31, 1952, for the construction, operation and maintenance of works or projects, within the National Capital District, in keeping with an approved general plan for improvement of the National Capital and not in the nature of ordinary municipal improvements, as authorized by the Appropriation Act, No. 4, 1948, Vote 809

Moneys appropriated and transferred to a special account in the Consolidated Revenue Fund, subject to release under authority of the Governor in Council—

Appropriated prior to April 1, 1951	7,500,000	
Vote 327, Appropriation Act, No. 4, 1951	2,500,000	
	<hr/>	10,000,000

Deduct:

Funds released to the Commission:

Prior to April 1, 1951	2,000,000	
Released during year	1,250,000	
	<hr/>	3,250,000

Funds on deposit with the Receiver General of Canada	<hr/>	6,750,000
Funds in the hands of the Commission, per Schedule V(b)		346,944

National Capital Fund, per Balance Sheet		<hr/> <hr/> \$ 7,096,944
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Commitment. With regard to sewer and waterworks projects being constructed by the City of Ottawa ahead of the date that these would normally have been undertaken except for the impact of National Capital Planning, the Government, by Order in Council P.C. 37/1722 of March 26, 1952, has undertaken to assume the extra cost burden arising from interest accruing, on relative debenture issues, by making annual payments to the City for a pre-determined period at the rate of 3.7 per cent on the amounts expended on construction. Based on expenditures to date, the amount to be amortized is:

.....	2,171,900	
Deduct, Grant for 1951-52, per Schedule V(b)	69,000	
	<hr/>	2,102,900

Uncommitted		4,994,044
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\$ 7,096,944

FEDERAL DISTRICT COMMISSION—Continued

Statement of National Capital Fund—Concluded

The Commission's Transactions for the Fiscal Year ended March 31, 1952

Receipts

Funds in hand as at April 1, 1951	516,025	
Funds received by the Commission, per Schedule V(a)	1,250,000	
		<u>1,766,025</u>

Expenditures

Capital expenditures for:

Industrial sites and facilities—

Township of Gloucester	192,979	
Ottawa, Hull and vicinity	917	
Land for Mackenzie King Bridge	21,715	
Construction of bridge and approaches	691,902	
	<u>713,617</u>	
Less, advanced in former year	25,236	

688,381

Removal, rerouting and reconstruction of cross town tracks	412,283	
Land for East West parkway development	19,250	
Construction of Rideau Park station boulevard	1,906	

1,315,716

Payments on land purchases under negotiation	39,235	
--	--------	--

1,354,951

Total capital expenditures		1,354,951
Grant to City of Ottawa, re interest on debentures issued to finance sewer and waterworks construction, per Schedule V(a)	69,000	
Miscellaneous expenses	11,146	

80,146

Less, rentals earned and other income	16,016	
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64,130

1,419,081

Funds in Hand, as at March 31, 1952		<u>\$ 346,944</u>
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FEDERAL DISTRICT COMMISSION—Continued

Statement of Fixed Assets as at March 31, 1952

<u>Description</u>	<u>Additions during the year (net)</u>	<u>Actual or estimated cost to date</u>	<u>Provision for Depreciation to date</u>	<u>Depreciated value</u>
Land:				
Purchased and donated—				
Parks, driveways, etc.	362,700	3,947,481		3,947,481
Industrial sites	448,713	885,979		885,979
Gatineau Park	357,060	1,111,035		1,111,035
Mackenzie King Bridge	21,761	191,467		191,467
Held under lease or licence of occupation		1		1
	<hr/> 1,190,234	<hr/> 6,135,963		<hr/> 6,135,963
Roads and driveways	14,052	1,430,680	960,873	469,807
Bridges and approaches	691,902	1,868,606	398,508	1,470,098
Parks and boulevards—construction and development ..	15,391	868,702		868,702
Removal, re-routing and reconstruction of cross town tracks	412,283	504,360		504,360
Permanent park benches		6,696	1,808	4,888
Parkway lighting system	2,192	157,675	79,025	78,650
Buildings	18,092*	315,828	149,188	166,640
Machinery and equipment	7,515	123,271	45,041	78,230
Motor vehicles	1,708	51,686	38,619	13,067
Office furniture and fixtures	1,036	15,701	5,190	10,511
Totals	<hr/> \$ 2,318,221	<hr/> \$11,479,168	<hr/> \$ 1,678,252	<hr/> \$ 9,800,916
Funds Reserved for Replacement of Motor Vehicles, Machinery and Equipment**—				
In hand April 1, 1951			10,000	
Add, Transfer from Proprietary Equity, per Schedule VII			20,000	
Provided from Income, per Schedule I			18,000	
			<hr/> 48,000	
Deduct:				
Expenditures during the year			13,883	
In hand March 31, 1952			<hr/> \$ 34,117	

NOTES.— *Demolished and written off during the year were greenhouses having a book value of \$31,379.

**It is only in the cases of motor vehicles, machinery and equipment that funds are reserved for replacements.

SCHEDULE VII

FEDERAL DISTRICT COMMISSION—*Concluded*

Accretions to Proprietary Equity during the year ended March 31, 1952

Capital Expenditures from:

Statutory Grant and other income of the Commission, per Schedule I	20,608
Special Statutory Grant, per Schedule II	377,988
Funds provided for activities of the National Capital Planning Committee, per Schedule IV	596
National Capital Fund, per Schedule V(b)	1,354,951
Reserve for Replacement of Motor Vehicles, Machinery and Equipment, per Schedule VI	13,883

1,768,026

Fixed Assets—increases

2,576

Excess of Statutory Grant and other income of the Commission over Expenditures,
per Schedule I

50,206

1,820,808

Deduct:

Inventory decreases, maintenance and operating supplies	2,278
Transfer to Reserve for Replacement of Motor Vehicles, Machinery and Equipment, to increase the Reserve to a sufficient amount to meet estimated needs	20,000
Depreciation for the year	103,710

125,988

Total, transferred to Balance Sheet

\$ 1,694,820

NATIONAL BATTLEFIELDS COMMISSION

(CONSTITUTED UNDER "AN ACT RESPECTING THE BATTLEFIELDS AT QUEBEC, 1908")

Statement of Assets and Liabilities as at March 31, 1952

ASSETS		LIABILITIES AND PROPRIETARY EQUITY	
Cash in Bank, per Schedule III	29,192	Liabilities	
Investment, Government of Canada Bond (market value \$4,869), at par	5,000	Accounts Payable and Accrued Charges ..	2,549
Interest Accrued on Investments and Bank Deposits ..	124	Proprietary Equity	
Account Receivable	200	Amount as at April 1, 1951	1,296,285
Inventories, at cost:		Increment during the Year—	
Materials, supplies and spare parts	13,111	Excess of income over expenditure, per Schedule I	4,826
Nursery stock and fertilizers	111	Prior years' adjustments	59
Tools	3,746	Fixed assets acquired, per Schedule I, \$113 less write-offs	95
Prepaid Insurance	16,968		
Fixed Assets, at book value, less depreciation, per Schedule IV	16		4,980
	1,253,251	Deduct: Provision for depreciation ...	2,946
		Amount as at March 31, 1952	1,299,231
		Reserved for Fire and Accident Insurance	2,971
			1,302,202
			<u>\$ 1,304,751</u>
			<u>\$ 1,304,751</u>

Certified correct.

LUCIEN PACAUD,
Secretary.

Approved on behalf of the Commission.

L. J. ADJUTOR AMYOT,
Chairman.

I have examined the accounts of the National Battlefields Commission for the year ended March 31, 1952, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1952, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

WATSON SELLAR,

Auditor General of Canada.

NATIONAL BATTLEFIELDS COMMISSION—Continued

Statement of Income and Expenditure for the year ended March 31, 1952

Income

Government of Canada:

Statutory Grant—to provide for the general purposes of the Commission—as authorized by Section 8 of the Act, as amended	100,000
--	---------

Other Income:

Sale of military huts	7,200
Profit on sale of fixed assets	43
Interest	469
Sundry	625
	<hr/>
	8,337

108,337

Expenditure

Chargeable against the Statutory Grant and other resources of the Commission:

Financed from 1951-52 Grant, etc., per Schedule II

Administration	11,530
Maintenance	91,833
Fixed assets	113
	<hr/>
	103,476

Financed from prior years' Grants, etc.

Expired insurance premiums	50
Less: Increase in the closing—as compared with the opening— inventory, being the excess value of stores purchased during the year over consumption.....	15
	<hr/>
	35

103,511

Excess of Income over Expenditure, transferred to Balance Sheet

\$ 4,826

NATIONAL BATTLEFIELDS COMMISSION—*Continued*

Statement of Expenditures for the year ended March 31, 1952, as compared with the corresponding estimates approved by the Governor in Council by P.C. 42/4333 of August 24, 1951, as amended by P.C. 47/6600 of December 7, 1951

	Expenditures	Estimates	Under- (over-) Expenditures
Administration:			
Salaries	8,564	8,600	36
Legal and professional services	24	1,500	1,476
Office supplies and expenses—			
Office maintenance	783		
Telephone and telegraph	530		
Office heating	324		
Other	177		
	1,814	1,800	14
Repairs and painting office	874	900	26
General expenses	254	400	146
	11,530	13,200	1,670
Maintenance:			
Salaries and wages	70,316	73,000	2,684
Stores purchased—			
Materials, supplies and spare parts	5,157	5,700	543
Tools	239	400	161
Nursery stock and fertilizers	1,554	1,400	154
Park lighting	4,373	4,500	127
Workmen's compensation	624	800	176
Unemployment insurance	379	400	21
Snow removal	1,306	1,200	106
General supplies and expenses—			
Heating	1,809		
Tree service	666		
Other	362		
	2,837	4,000	1,163
Works of maintenance	3,541	3,600	59
Insurance (reserved for fire and accidents)	1,500	1,500	
Bank interest allocated to insurance reserve	7		7
	91,833	96,500	4,667
Fixed Assets: Machinery	113		113
Totals	\$ 103,476	\$ 109,700	\$ 6,224

SCHEDULE III

NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

Summary of Receipts and Disbursements for the year ended March 31, 1952

	Total	General Account	Land Account	Fire and Accident Insurance Fund
Cash in Bank at April 1, 1951	23,389	6,236	15,653	1,500
Receipts	108,117	106,219	383	1,515
	131,506	112,455	16,036	3,015
Disbursements	102,314	101,996	267	51
Cash in Bank at March 31, 1952	\$ 29,192	\$ 10,459	\$ 15,769	\$ 2,964

SCHEDULE IV

Statement of Fixed Assets as at March 31, 1952

Description	Retirements during the year	Total book value	Provision for depreciation to date	Depreciated value
Land		562,220		562,220
Roads and driveways		475,425		475,425
General grading		120,835		120,835
Park equipment		57,644		57,644
Buildings		56,817	23,729	33,088
Machinery	105	9,966	7,316	2,650
Automotive equipment		9,618	8,908	710
Office furniture and fixtures		2,654	1,975	679
Totals	\$ 105	\$ 1,295,179	\$ 41,928	\$ 1,253,251

NATIONAL HARBOURS BOARD

OTTAWA, May 15, 1952.

The Chairman and Members,
The National Harbours Board,
Ottawa, Ontario.

Gentlemen:

The accounts of the Board for the fiscal year ended December 31, 1951 having been audited in keeping with the requirements of Section 34 of the National Harbours Board Act, I transmit herewith the financial statement for the year. During the audit I obtained all the information and explanations that I required and made such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

The practice, established in 1950, of presenting a consolidated statement of the assets and liabilities of all divisions, supported by statements of (a) Assets, Liabilities and Proprietary Equity by locations, and (b) the results of operations of the Board, as a whole, with a breakdown of the details by ports, etc., has been continued. Where practicable, the statement and supporting schedules, as follows, include comparisons with the previous year's figures:

- Statement of Fixed Assets (Schedule I)
- Statement of Income and Expenses (Schedule II)
- Statement of Operating Income (Schedule III)
- Statement of Operating and Maintenance Expenses (Schedule IV)
- Statement of Assets, according to location (Schedule V)
- Statement of Liabilities and Proprietary Equity, according to location (Schedule VI)

An agreement, whereby the Second Narrows Bridge had come under the administration of the Board was terminated during the year; in consequence, the assets and liabilities previously included in the Board's accounts having reverted to the owners—the Burrard Inlet Tunnel and Bridge Company, the results of the Bridge operations are no longer reflected in the financial statements and the relative figures included in the 1950 statement have, for comparative purposes, been eliminated from the 1950 totals given in the statements.

Investments include \$98,181 representing unsecured loans made to the Burrard Inlet Tunnel and Bridge Company, in 1925, under an agreement between the Bridge Company and the Vancouver Harbour Commissioners under authority of P.C. 1310 of August 20, 1925. No interest having been received since 1930, an additional \$107,999 was owing at the year-end in this regard but was not reflected in the books. No part of the principal has been repaid.

Fixed asset values as shown may not be regarded as representative because certain items on Schedule I include costs pertaining to assets which no longer exist. The Board, being aware of this, is presently in the process of establishing an up-to-date record.

Not reflected in the Balance Sheet is a contingent liability in respect of various disputed claims by municipalities, for services, unsettled legal actions and the like, amounting to approximately \$580,000 at December 31, 1951.

The practice has been followed, for several years, of reserving funds for special purposes even though operations, to date, at some of the ports, had resulted in an accumulated deficit. In view of this, it is suggested that the legal implications of ss. 25 and 26 of The National Harbours Board Act be reviewed to determine under what circumstances it is permissive, if at all, to fund reserves when there is not a sufficient surplus to the credit of the port concerned.

As you know, the facilities at the Churchill Harbour, and at the Prescott and Port Colborne Elevators are operated by the Board as agent of the Government rather than for its own account and that in consequence surpluses from operations are remitted to the Government and deficits are made good from Parliamentary appropriations. Notwithstanding this, it is the practice, in the Board's financial statements, to treat surpluses and deficits from these operations as though they belong to or are the responsibility of the Board, respectively, as illustrated in the next paragraph.

The deficits and surpluses for the year as shown by Schedule II may not be regarded as strictly correct because the following items are treated as applicable to the year's operations:

- (a) operating surpluses, of \$117,266 and \$239,738 at Prescott and Port Colborne Elevators respectively, not retainable by the Board,
- (b) operating deficit, of \$68,281 at Churchill, recoverable from the Government, and
- (c) provisions for grants to municipalities of \$285,000 in lieu of 1950 taxes, which are in the nature of prior year surplus adjustments.

NATIONAL HARBOURS BOARD—*Continued*

The overall deficit of \$194,655 may, however, be regarded as reasonably correct since the items overstated almost equal those understated.

In addition to the foregoing, the accumulated surpluses and deficits may not be regarded as representative until such time as the plant records presently being established are completed and requisite adjustments have been made in the fixed asset accounts to reflect all write-offs, losses, abandonments, etc., and until adequate reserves and annual provisions for depreciation have been established and provided for.

Subject to the foregoing, the Consolidated Balance Sheet herewith is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Board's affairs as at December 31, 1951 according to the best of my information and the explanations given to me and as shown by the books of the Board.

Yours faithfully,

WATSON SELLAR,
Auditor General of Canada.

NATIONAL HARBOURS BOARD—Continued

(INCORPORATED UNDER THE NATIONAL HARBOURS BOARD ACT, 1936)

Consolidated Balance Sheet, as at December 31, 1951

ASSETS		LIABILITIES AND PROPRIETARY EQUITY	
Cash, on hand and on deposit with the Receiver General of Canada		Liabilities	
Investments:		Accounts Payable and Accrued	
Bonds, City of North Vancouver, at cost (market value \$34,200)	44,780	Charges:	
Loan, Burrard Inlet Tunnel and Bridge Company, unsecured	98,181	Accounts payable	1,071,139
		Salaries and wages	229,885
		Debentures held by the Public—matured \$4,500, accrued interest \$14,710	19,210
Accounts Receivable:			1,320,234
General (after providing for bad debts)	3,004,038	Construction Contractors:	
Accrued revenue	215,763	Security deposits (contra)	566,761
		Holdbacks	170,853
Inventories, including stores on hand, etc., at cost..		Debentures held by the Public, unmatured	737,614
Reserve Funds (consisting of deposits with the Receiver General of \$5,413,439; securities of the Government of Canada \$32,299,063, at cost; and accounts receivable \$9,966) for:		Provision for:	671,282
Replacement of fixed assets	30,122,836	Employees' pensions	4,407,067
Pensions	4,407,067	Workmen's compensation	629,473
Fire and general insurance	1,875,280	Grants to municipalities in lieu of taxes	588,750
General workmen's compensation	629,473		5,625,290
Miscellaneous purposes (including deferred maintenance \$618,457)	687,812	Deferred Revenue	273,856
			8,628,276
Deferred Charges:		Proprietary Equity	
Works under construction	128,278	Government of Canada:	
Preliminary engineering and development etc. ..	42,275	Assets transferred to the Board at its inception, and subsequently	50,907,828
Insurance, rentals, etc.	19,424	Loans and advances—	
		Principal	187,999,834
Bond Discount and Bond Redemption Expenses, to be amortized against future operations		Interest accrued	32,967,975
Contractors' Security Deposits (contra)			220,967,809
Fixed Assets, at book value, less provisions for replacements and depreciation, per Schedule I			271,875,637
	200,260,450		

Reserved for:		
Fine and general insurance	1 875,464	
Miscellaneous purposes	802,363	2 677,827
		<hr/>
		274,553,464
Deficit:		
As at January 1, 1951	35,204,315	
Loss on 1951 operations, per		
Schedule II	194,655	
Grain elevator earnings (\$409 495)		
remitted to, less Churchill Har-		
bour deficit (\$55,406) recovered		
from the Government	354,089	
Recovery of Vancouver elevator		
fire loss	117,219	
Contribution, by Canadian Na-		
tional Railways, toward grain		
loading facilities at Saint John	100,000	
Other adjustments	11,371	
		<hr/>
	35,547,211	
		<hr/>
	239 006 253	
		<hr/>
		\$ 247,634,529
		<hr/>

NOTE.—Details of Assets and Liabilities, according to locations, are provided in Schedules V and VI.

Certified, subject to my report appended hereto.

WATSON SELLAR,

Auditor General of Canada.

NATIONAL HARBOURS

Statement of Fixed Assets as at December 31, 1951,

1950 TOTALS	NATURE	1951 TOTALS	HAR		
			Halifax	Saint John	Chicoutimi
\$		\$	\$	\$	\$
91,179,600	Wharves and piers.....	95,213,984	18,793,363	16,407,825	3,257,200
42,292,115	Grain elevator systems.....	42,625,179	2,787,882	4,279,019	
21,430,337	Permanent sheds.....	22,530,403	5,551,617	3,431,574	124,083
18,580,807	Bridge construction and rights-of-way.....	18,563,715			
12,776,003	Real estate.....	12,828,870	532,702	1,822,576	35,626
12,301,491	Harbour dredging.....	12,305,213	160,815	955,091	445,828
7,177,861	Railway systems.....	7,788,175		192,661	38,599
5,768,459	Cold storage systems.....	5,779,593	1,913,735		
5,390,904	Sundry expenditure—undistributed.....	5,386,080			
2,181,269	Floating equipment.....	2,186,561	58,040	202,000	3,437
1,839,885	Roads, fences and boundaries.....	1,842,642	240,376	150,970	115,906
1,215,493	Electric power systems.....	1,219,773	8,409		4,473
924,192	Shore equipment.....	927,145	61,613	119,755	988
991,377	Harbour buildings.....	1,184,137		60,486	
763,388	Water supply systems.....	768,922	101,478	14,316	16,759
756,924	Miscellaneous structures.....	756,924	28,387		
689,700	Sewers and drains.....	689,700	60,611		165,653
606,404	Engineering—general surveys.....	606,404	475,502		18,376
587,451	Miscellaneous small plant.....	587,108	56,932	14,181	2,181
328,896	Harbour shops.....	326,188			
202,207*	Vehicle bridges.....	202,206		30,107	
248,973	Shed hoists and electric cranes.....	248,973			
178,368	Office furniture and appliances.....	181,352	34,892	9,326	4,906
150,657	Central heating plants.....	150,657	69,381	57,182	
5,533,904	Works under construction.....	1,544,992**	978,782		
234,096,665	Total Book Value.....	236,444,806	31,914,517	27,747,069	4,234,015
	Deduct, provisions for:				
30,509,339	Replacements.....	32,845,600	3,585,260	3,903,024	486,353
3,186,626	Depreciation.....	3,338,756			5,788
	1951 Totals.....	200,260,450	28,329,257	23,844,045	3,741,874
200,400,700	1950 Totals.....		27,592,551	24,158,360	3,779,243

Note.—* This item appeared in the 1950 statement as \$300,388. The reduction arises from the transfer, for comparative purposes, of a loan of \$98,181 to "Investments", the heading under which the loan is classified in the 1951 statement.

** An additional \$128,278 appears on the Balance Sheet under Deferred Charges.

BOARD—Continued

compared, as to totals only, with the previous year

BOURS					GRAIN ELEVATORS		BRIDGE	HEAD OFFICE
Quebec	Three Rivers	Montreal	Churchill	Vancouver	Prescott	Port Colborne	Jacques Cartier, Montreal	
\$	\$	\$	\$	\$	\$	\$	\$	\$
13,930,630	5,782,589	26,030,228	1,370,039	8,147,206	961,260	533,644		
3,748,856		15,720,792	4,148,117	6,441,071	3,549,717	1,940,725		
3,281,226	791,660	7,671,470	200,595	1,478,178				
289,283	1,204,777	2,227,299	60,278	6,634,453		21,876	18,563,715	
3,940,866		5,616,356	1,180,300	5,957				
969,440	26,612	4,741,054	23,098	1,381,274	373,248	42,189		
719,866		3,050,622		95,280				
1,616,630			3,769,450					
116,548		847,108	931,736	27,692				
129,167	60,384	861,347		284,492				
86,182	14,830	1,058,772	47,107					
71,083	1,201	379,571	15,400	277,534				
199,981		330,342	533,568	59,760				
29,271	10,894	168,719	423,085	4,400				
134,604	1,281	400,779	173,228	18,645				
293,022		170,414						
			109,441	3,085				
10,210	836		423,811	49,794	5,042	24,121		
18,377		294,511	13,300					
172,099								
12,000		236,973						
15,331	2,631	57,972		38,106	5,104	5,940		7,144
9,514		14,580						
		220,765		345,445**				
29,794,186	7,897,695	70,108,674	13,422,553	25,292,372	4,894,371	2,568,495	18,563,715	7,144
3,247,941	1,491,912	12,320,722		7,810,388				
	2,441				6,008	14,974	3,306,195	3,350
26,546,245	6,403,342	57,787,952	13,422,553	17,481,984	4,888,363	2,553,521	15,257,520	3,794
26,745,779	6,513,939	57,870,889	13,253,187	17,667,571	4,888,547	2,503,102	15,424,005	3,527

NATIONAL HARBOURS

Statement of Income and Expenses for the Year ended December 31,

1950 TOTALS	NATURE	1951 TOTALS	HAR		
			Halifax	Saint John	Chicoutimi
\$		\$	\$	\$	\$
14,882,027	Operating Income, per Schedule III.....	17,375,059	1,338,348	728,648	82,417
1,084,717	Administrative Expenses.....	1,134,806	115,528	76,087	8,802
7,497,382	Operating and Maintenance Expenses, per Schedule IV.....	8,862,761	929,451	500,168	20,384
8,582,099	Provision for:	9,997,567	1,044,779	576,255	29,186
1,768,258	Replacement of fixed assets.....	1,786,724	200,000	200,000	30,000
166,155	Depreciation of fixed assets.....	166,155			
8,289	Bad debts.....	8,796	557		
10,524,801	Total Operating Expenses.....	11,959,242	1,245,336	776,255	59,186
4 257,226	Surplus (Deficit) on operations.....	5,415,817	93,012	47,607	23,231
43,324	Financial and other Income:				
1,135	Miscellaneous.....	115,498	4,518	2	
	Investment income (\$921,682, less \$920,434 applicable to and trans- ferred to Reserve Funds).....	1,248			
44,459		116,746	4,518	2	
	Financial and other Expenses:				
	Interest—				
33,573	On debentures held by the Public....	33,572		33,572	
5,218,510	On Government loans and advances..	5,289,177	410,821	566,914	104,834
	Provision for grants to municipalities in lieu of 1950 taxes.....	285,000	50,000	47,500	500
61,334	Bond discount and bond redemption ex- pense amortized.....	61,334			
65,825	Miscellaneous.....	58,135	296	23	1,445
5,379,242		5,727,218	461,117	648,009	106,779
977,557	Deficit (Surplus) for the year 1951, transferred to Balance Sheet.....	194,655	363,587	695,614	83,548
977,557	Deficit (Surplus) 1950.....		331,274	677,434	88,555

NOTE.—Figures in italics represent either expenses or excesses of expenses over income.

SCHEDULE II

BOARD—Continued

1951, compared, as to totals only, with the previous year

BOURS					GRAIN ELEVATORS		BRIDGE
Quebec	Three Rivers	Montreal	Churchill	Vancouver	Prescott	Port Colborne	Jacques Cartier, Montreal
\$	\$	\$	\$	\$	\$	\$	\$
1,415,577	296,923	7,478,228	409,141	3,305,429	276,544	630,423	1,413,381
126,971	21,862	448,036	54,380	196,647	22,548	38,180	25,965
1,090,114	15,306	3,605,294	409,507	1,657,083	136,591	356,663	142,200
1,217,085	37,168	4,053,330	463,887	1,853,730	159,139	394,843	168,165
200,000	70,000	836,724	.....	250,000	.....	.....	166,155
80	235	1,409	27	6,488	.....	.....	.....
1,417,165	107,408	4,891,463	463,914	2,110,218	159,139	394,843	334,320
1,588	189,520	2,586,765	54,773	1,195,211	117,405	235,580	1,079,061
1,829	10	82,135	237	14,789	673	9,936	1,369
.....	.....	.....	.....	1,248	.....	.....	.....
1,829	10	82,135	237	16,037	673	9,936	1,369
788,099	109,652	1,722,510	12,875	676,585	.....	3,076	893,811
42,000	.....	125,000	.....	20,000	.....	.....	61,334
3,951	214	58,060	870	8,112	812	2,702	1,650
834,050	109,866	1,885,570	13,745	704,697	812	5,778	956,795
833,809	79,664	783,330	68,281	506,551	117,266	239,738	123,635
834,853	20,996	300,064	194,390	469,168	146,113	263,381	50,773

NATIONAL HARBOURS

Statement of Operating Income for the year ended December 31,

1950 TOTALS	NATURE	1951 TOTALS	Har		
			Halifax	Saint John	Chicoutimi
\$		\$	\$	\$	\$
249,387	Harbours Generally:	291,764	39,345	17,163	858
779,627	Harbour dues.....	791,122			
621,535	Cargo rates.....	666,975			
313,160	Handling.....	319,630	7,049	17,996	415
12,187	Property rentals.....	13,663	142	3,461	
	Miscellaneous.....				
1,975,896		2,083,154	46,536	38,620	1,273
3,436,264	Wharves and Piers:	3,816,420	353,077	417,883	30,445
806,408	Top wharfage.....	1,052,439	119,971	125,795	4,079
385,780	Dockage and berthage.....	425,558	37,731		40,446
33,765	Wharf space rentals.....	43,396	526	4	10
	Miscellaneous.....				
4,662,217		5,337,813	511,305	543,682	74,980
655,368	Permanent Sheds:	781,099	145,549	22,279	1,435
162,403	Shed rentals, including demurrage.....	210,253	39,026	22,846	3,514
11,712	Storage.....	12,501	7,153	358	
	Miscellaneous.....				
829,483		1,003,853	191,728	45,483	4,949
35,198	Shed Hoists.....	37,788			
903,157	Railway Systems.....	1,444,395		137	
2,029,300	Grain Elevator Systems:	2,880,746	84,501		
1,191,703	Elevation.....	924,726	32,837		
332,364	Storage.....	341,369		39,699	
200,504	Rentals.....	257,645	4,353		
	Bagging, cleaning and other elevator services.....				
3,753,871		4,404,486	121,691	39,699	
678,600	Cold Storage Systems:	730,469	259,701		
234,480	Storage.....	306,863	164,139		
	Freezing and other cold storage services.....				
913,080		1,037,332	423,840		
577,588	Other Services.....	612,857	43,248	61,027	1,215
1,231,537	Bridge Tolls and Sundry Receipts.....	1,413,381			
	1951 Totals.....	17,375,059	1,338,348	728,648	82,417
14,882,027	1950 Totals.....		1,158,425	627,860	69,816

BOARD—Continued

1951, compared, as to totals only, with the previous year

BOURS					GRAIN ELEVATORS		BRIDGE
Quebec	Three Rivers	Montreal	Churchill	Vancouver	Prescott	Port Colborne	Jacques Cartier, Montreal
\$	\$	\$	\$	\$	\$	\$	\$
28,029	11,263	51,458	1,281	142,367			
				791,122			
48,705	1,008	25,566	390	666,975	542		
208			2,100	217,959			
				7,752			
76,942	12,271	77,024	3,771	1,826,175	542		
257,692	132,075	2,276,341	19,129	315,416	14,362		
121,979	38,745	450,709	7,007	184,154			
53,418	52,552	233,326		8,085			
3,077	140	26,590		13,049			
436,166	223,512	2,986,966	26,136	520,704	14,362		
19,745	58,661	449,470		83,960			
8,188		71,721	5,532	59,426			
		560		4,430			
27,933	58,661	521,751	5,532	147,816			
		37,788					
212,974		837,569		393,574	141		
340,756		1,612,096	158,192		134,115	551,086	
118,544		533,593	42,259		118,286	79,207	
				301,670			
2,729		178,415	62,920		9,098	130	
462,029		2,324,104	263,371	301,670	261,499	630,423	
112,221		356,255		2,292			
15,528		84,989		42,207			
127,749		441,244		44,499			
71,784	2,479	251,782	110,331	70,991			
							1,413,381
1,415,577	296,923	7,478,228	409,141	3,305,429	276,544	630,423	1,413,381
978,667	265,209	6,324,037	368,472	2,985,967	283,680	588,357	1,231,537

NATIONAL HARBOURS

Statement of Operating and Maintenance Expenses for the year ended

1950 TOTALS	NATURE	1951 TOTALS	HAR		
			Halifax	Saint John	Chicoutimi
\$		\$	\$	\$	\$
339,693	Harbour dredging.....	354,109		74,542	
561,715	Harbours generally: Handling expense.....	603,785			
	Provision for grants to municipalities in lieu of taxes.....	303,750	50,000	47,500	500
261,289	Police and watching services.....	297,595	47,507	58,183	2,465
504,916	Other expenses.....	489,315	13,739	22,415	1,511
10,009	Vehicular bridges.....	7,596		947	
78,382	Roads, fences and boundaries.....	86,561	6,873	10,024	546
9,410	Sewers and drains.....	9,427	664	1,079	
437,134	Wharves and piers.....	514,614	79,707	71,093	10,593
635,761	Permanent sheds.....	740,750	235,845	118,327	1,636
34,611	Shed hoists.....	39,718			
1,138,049	Railway systems.....	1,218,883			2,761
2,098,077	Grain elevator systems.....	2,632,943	156,433	14,208	
744,102	Cold storage systems.....	781,270	303,690		
522,547	Other services.....	640,245	34,993	81,850	372
121,687	Toll bridges.....	142,200			
	1951 Totals.....	8,862,761	929,451	500,168	20,384
7,497,382	1950 Totals.....		784,382	442,748	13,900

BOARD—Continued

December 31, 1951, compared, as to totals only, with the previous year

BOURS					GRAIN ELEVATORS		BRIDGE
Quebec	Three Rivers	Montreal	Churchill	Vancouver	Prescott	Port Colborne	Jacques Cartier, Montreal
\$	\$	\$	\$	\$	\$	\$	\$
150,000	3,109	51,896	29,406	45,156			
				603,785			
42,000		125,000		38,750			
63,807	802	122,177	2,654				
66,782	4,462	236,808	31,662	111,936			
6,649							
6,554	53	52,455	5,108	4,948			
237		7,447					
66,544	3,907	120,436	14,213	148,121			
45,794	2,142	135,705	3,428	197,873			
		37,886		1,832			
148,732		663,320		404,070			
315,139		1,428,802	217,708	7,399	136,591	356,663	
122,537		320,552		34,491			
55,339	831	302,810	105,328	58,722			
							142,200
1,090,114	15,306	3,605,294	409,507	1,657,083	136,591	356,663	142,200
691,752	44,881	3,051,486	505,858	1,427,146	123,404	290,138	121,687

NATIONAL HARBOURS

Statement of Assets, according to location, as at December 31,

1950 TOTALS	NATURE	1951 TOTALS	HAR		
			Halifax	Saint John	Chicoutimi
\$		\$	\$	\$	\$
2,429,447	Cash, on hand and on deposit with the Receiver General of Canada.....	3,407,735	550,955	283,134	24,736
44,770	Investments:	44,780			
98,181	Bonds, City of North Vancouver, at cost.....	98,181			
	Loan, Burrard Inlet Tunnel and Bridge Company, unsecured.....				
2,832,690	Accounts Receivable:	3,004,038	140,750	67,386	6,316
227,364	General (after providing for bad debts).....	215,763	20,035	20,719	
	Accrued revenue.....				
919,483	Inventories—including stores on hand etc., at cost....	1,030,592	50,298	28,292	3,201
27,924,645	Reserve Funds for:	30,122,836	3,585,524	3,703,024	273,353
3,850,073	Replacement of fixed assets.....	4,407,067			
1,711,344	Pensions.....	1,875,280	179,521	197,772	15,390
548,686	Fire and general insurance.....	629,473			
684,195	General workmen's compensation.....	687,812	5,198		
	Miscellaneous purposes.....				
32,491	Deferred Charges:	128,278			
24,575	Works under construction.....	42,275	5,409	8,712	
	Preliminary engineering and development.....	19,424	350	487	584
	Insurance, rentals etc.....				
1,155,118	Bond Discount and Bond Redemption Expenses, to be amortized against future operations.....	1,093,784			
536,910	Contractors' Security Deposits (contra).....	566,761	352,980	9,060	
200,400,700	Fixed Assets, at book value, less provisions for replacements and depreciation, per Schedule I.....	200,260,450	28,329,257	23,844,045	3,741,874
243,420,672	Total Assets.....	247,634,529	33,220,277	28,162,631	4,065,454

BOARD—Continued

1951, compared, as to totals only, with the previous year

BOURS					GRAIN ELEVATORS		BRIDGE	HEAD OFFICE
Quebec	Three Rivers	Montreal	Churchill	Vancouver	Prescott	Port Colborne	Jacques Cartier, Montreal	
\$	\$	\$	\$	\$	\$	\$	\$	\$
348,328	45,374	1,058,599	14,004	683,032	70,869	196,469	131,225	1,010
				44,780				
				98,181				
96,959	4,471	532,565	11,967	590,553	20,465	18,325	1,514,281	
1,006		112,190	6,205	13,733	39,208		2,667	
57,777	1,618	572,318	124,663	87,471	20,916	84,038		
939,727	1,491,912	12,320,398		7,808,898				4,407,067
166,789	45,469	1,140,862		129,477				629,473
				64,157			618,457	
				128,278				
4,447		15,122		7,307		1,165	113	
3,208	63	10,138	1	2,317	19	26	2,231	
							1,093,784	
400		134,712	18,525	37,480		13,000	604	
26,546,245	6,403,342	57,787,952	13,422,553	17,481,984	4,888,363	2,553,521	15,257,520	3,794
28,164,886	7,992,249	73,684,856	13,597,918	27,177,648	5,039,840	2,866,544	18,620,882	5,041,344

NATIONAL HARBOURS

Statement of Liabilities and Proprietary Equity, according to location, as at

1950 TOTALS	NATURE	1951 TOTALS	HAR		
			Halifax	Saint John	Chicoutimi
\$		\$	\$	\$	\$
	Liabilities				
	Accounts Payable and Accrued Charges:				
876,416	Accounts payable.....	1,071,139	197,426	33,964	769
118,645	Salaries and wages.....	229,885	17,424	9,937	19
19,299	Debentures held by the Public—matured \$4,500, accrued interest \$14,710.....	19,210	5,197	14,013	
	Construction Contractors:				
536,910	Security deposits (contra).....	566,761	352,980	9,060	
50,464	Holdbacks.....	170,853	95,817		
671,282	Debentures held by the Public, unmatured.....	671,282		671,282	
	Provisions for:				
3,850,073	Employees' pensions.....	4,407,067			
548,686	Workmen's compensation.....	629,473			
	Grants to municipalities in lieu of taxes.....	588,750	100,000	95,000	1,000
224,109	Deferred revenue.....	273,856	16,914	6,144	2,617
6,895,884	Total Liabilities.....	8,628,276	785,758	839,400	4,405
	Proprietary Equity				
	Government of Canada:				
50,907,298	Assets transferred to the Board at its incep- tion, and subsequently.....	50,907,828	15,966,800	6,649,055	459,398
	Loans and advances—				
186,661,206	Principal.....	187,999,834	15,797,329	20,622,841	3,812,161
31,806,405	Interest accrued.....	32,967,975	1,920,950	5,667,334	1,896,795
	Reserved for:				
1,711,434	Fire and general insurance.....	1,875,464	179,521	197,772	15,390
642,759	Miscellaneous purposes.....	802,363			
	Deficit (Surplus):				
34,107,670	As at January 1.....	35,204,315	1,066,494	5,218,156	2,039,147
977,557	Loss (Gain) on operations for the year, per Schedule II.....	194,655	363,587	695,615	83,548
307,998	Earnings remitted to the Government.....	409,495			
188,172	Deficit recovered from the Government.....	55,406			
	Recovery of elevator fire loss.....	117,219			
	Contribution, by Canadian National Rail- ways, toward grain loading facilities at Saint John.....	100,000		100,000	
739	Other adjustments.....	11,371			
236,524,788	Total Equity.....	239,006,253	32,434,519	27,323,231	4,061,049
243,420,672	Total Liabilities and Proprietary Equity.....	247,634,529	33,220,277	28,162,631	4,065,454

NOTE.—Figures in italics represent deductions.

BOARD—Concluded

December 31, 1951, compared, as to totals only, with the previous year

BOURS					GRAIN ELEVATORS		BRIDGE	HEAD OFFICE
Quebec	Three Rivers	Montreal	Churchill	Vancouver	Prescott	Port Colborne	Jacques Cartier, Montreal	
\$	\$	\$	\$	\$	\$	\$	\$	\$
74,243	548	165,455	71,685	494,842	5,504	10,523	15,170	1,010
21,277		157,794		13,309	1,232	1,940	6,953	
400		134,712	18,525	37,480		13,000	604	
		3,230	15,445	43,585		12,776		
								4,407,067
								629,473
84,000		250,000		58,750				
7,731	25,940	60,193	529	153,416	347		25	
187,651	26,488	771,384	106,184	801,382	7,083	38,239	22,752	5,037,550
2,592,678	590,857	4,526,842	12,867,802	2,238	4,895,940	2,356,218		
28,678,108	3,987,356	63,497,397	640,414	24,691,547		162,650	26,110,031	
13,673,314	182,648	5,010,461	22,347			3,076	4,591,050	
166,789	45,468	1,141,047		129,477			618,457	
150,000				33,906				
16,446,020	3,079,768	2,046,434	20,799	899,050	165,664	329,769	12,845,043	3,527
835,808	79,664	783,330	68,882	506,552	117,266	239,738	123,635	
			55,406		146,113	263,382		
				117,219				
3,826		829	5,154	3,723		236		267
27,977,235	7,965,761	72,913,472	13,491,734	26,376,266	5,032,757	2,828,305	18,598,130	3,794
28,164,886	7,992,249	73,684,856	13,597,918	27,177,648	5,039,840	2,866,544	18,620,882	5,041,344

PARK STEAMSHIP COMPANY LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO
"THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1952

ASSETS		LIABILITIES AND CAPITAL	
Cash:		Liabilities	
On hand and in bank	20,735	Provision for Accounts Not Yet Received, for vessel-repairs,—damage claims, and —expense	122,681
On deposit with the Receiver General of Canada	350,000	Unclaimed Wages, etc.	25,525
Claims and Accounts Receivable:			148,206
Claims receivable (estimated recovery)—			
Pending	71,946	Capital	
With underwriters for settlement	3,831	Shareholders:	
Accounts receivable	2,357	Capital stock—	
		Authorized: 1,000 shares of no par value.	
Fixed Assets—10,000 ton Supply Vessels—		Issued:	32
3 Victory type and 2 Canadian type, at nominal value	2,500,000	Surplus—	
		As at March 31, 1951	826,148
		<i>Add,</i>	
		Portion of prior years' provision for vessel expenses and unrecoverable hull claims no longer needed ...	285,000
		Income for the year—	
		Interest \$44,559, <i>less</i> administra- tive expenses \$76	44,483
			1,155,631
		<i>Deduct,</i> Funds considered surplus to requirements remitted to the Gov- ernment	855,000
		Government of Canada, advances	300,631
			2,500,000
			2,800,663
			\$ 2,948,869

Approved on behalf of the Board.

J. C. LESSARD,

Director.

L. C. AUDETTE,

Director.

I have examined the accounts of Park Steamship Company Limited for the year ended March 31, 1952, and have obtained all the information and explanations I have required. Subject to the fact that, as in former years, no provision has been made for depreciation of the Company's fixed assets, I certify that, in my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1952, according to the best of my information and the explanations given to me and as shown by the books of the Company.

J. HOPKINSON,

Assistant Auditor General of Canada.

CANADIAN BROADCASTING CORPORATION

OTTAWA, July 18, 1952.

The Chairman and Board of Governors,
Canadian Broadcasting Corporation,
Ottawa.

Gentlemen:

The accounts of the Corporation having been audited under my direction for the fiscal year ended March 31, 1952, I forward herewith the Balance Sheet as at the date of closing, together with the Statement of Income and Expenditures for the year. Attention is drawn to the following matters:

BALANCE SHEET

Fixed Assets—Sound Broadcasting \$6,373,064.—This represents land, buildings, equipment and libraries, at more than forty locations. The basis of valuation is cost, excepting the extensive holdings of recordings and music entered at a nominal value of \$1.00 each for the eight main libraries. It is some years since the information in the detail records was confirmed by reference to the assets at each location. However, a stocktaking is now in progress. Until this has been completed and the necessary accounting adjustments made, it remains impracticable to verify by audit whether the shown values correctly represent existing assets.

Allowance for Depreciation and Obsolescence—Sound Broadcasting Fixed Assets \$3,201,690.—It is recommended that, when stocktaking is completed, appropriate action be taken with respect to rates of depreciation and obsolescence. Those used by the Corporation through the years have never been scientifically determined nor consistently applied, with the consequence that the appropriateness of the \$3,201,690 allowance is open to question.

Inventories—Expendable Stores, Stationery, etc. \$412,291.—These inventories situated at more than thirty locations, have been certified by the Management as taken and priced at estimated present worth.

STATEMENT OF INCOME AND EXPENDITURES

Income from Commercial Broadcasting is what remains after deducting expenditures made to advertising agencies, private stations, announcers, etc.

The operating surplus of \$3,691,779 from Sound Broadcasting and the \$369,225 deficit from Television Broadcasting may not be regarded as strictly correct, because

(a) the \$14,813,598 income of the Corporation and

(b) the disbursement of \$243,353 for loan interest

are related in the statement to Sound Broadcasting only, although pertaining to both Sound Broadcasting and Television.

The correctness of the Corporation's liability under the Pension Plan for past service of employees, reflected in the books by a final payment of \$109,255, has yet to be established.

Included as an expense of the year is a charge of \$12,000 for the estimated full cost of a deferred pension in favour of the Chairman, in respect of the period November, 1945, to December 31, 1951. It was indicated that the matter was still under review, but as the records now are, doubt must necessarily be entertained as to the power of the Corporation

(a) to absorb the cost without contribution by the Chairman;

(b) to vary the approved Pension Plan without the concurrence of the Governor in Council.

Should it be that the action taken is in conflict with section 3(7) of the Act, a situation would result which would be unsatisfactory alike to the Corporation and the Chairman. The matter is accordingly drawn to the notice of the Board of Governors.

AUDIT CERTIFICATE

Subject to the foregoing, I have obtained all of the information and explanations I have required and certify that, in my opinion, the attached Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1952, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

Yours faithfully,

WATSON SELLAR,
Auditor General of Canada.

CANADIAN BROADCASTING CORPORATION—*Concluded*

Income and Expenditures—1st April 1951 to 31st March 1952

INCOME

Statutory Grant	6,250,000 00
Licence Fees	5,841,317 69
Commercial Broadcasting	2,456,431 92
Miscellaneous	265,848 40
	<hr/>
	14,813,598 01

EXPENDITURES

Sound Broadcasting		
Programmes	5,774,141 15	
Engineering	2,193,015 09	
Station Networks (Wire Lines)	1,270,321 54	
Administration	628,645 41	
Press and Information	321,023 32	
Commercial	243,915 60	
Interest on Loans	243,353 25	
	<hr/>	10,674,415 36
Surplus		4,139,182 65
Deduct: Allowance for Depreciation and Obsolescence		
2½% on Buildings	54,638 28	
10% on Equipment	392,764 73	
	<hr/>	447,403 01
Sound Broadcasting Operating Surplus		3,691,779 64
Television Broadcasting (Preliminary Expenses)		
Programmes	128,703 66	
Engineering	108,308 17	
Administration	6,448 23	
Miscellaneous	2,429 70	
	<hr/>	
Deficit	245,889 76	
Add: Allowance for Depreciation and Obsolescence		
2½% on Buildings	38,339 04	
10% on Equipment	84,996 28	
	<hr/>	123,335 32
Television Broadcasting Deficit		369,225 08
Net Operating Surplus		<hr/>
		\$ 3,322,554 56
		<hr/>

NOTE.—Television Expenditures are Financed by Separate Loans.

HARRY BRAMAH,
Treasurer.

CANADIAN FARM LOAN BOARD—Continued

Statement of Profit and Loss, Year ended March 31, 1952

Interest earned on first mortgage loans	1,262,950 80
Interest earned on second mortgage loans.....	60,404 98
Interest earned on agreements for sale	13,688 81
Interest earned on bank balances	3,063 47
	<hr/>
	1,340,108 06

Less:

Interest on initial capital advances	175,000 00
Interest on bonds and other borrowed moneys	584,372 99
	<hr/>
	759,372 99
	<hr/>
	580,735 07

Administrative and general expenses:

Commissioner's salary	9,000 00
Branch managers' salaries	52,102 54
Board members' remuneration	6,993 66
Board members' travelling expenses	104 80
Salaries of office staffs	248,074 77
Unemployment insurance	866 28
Travelling expenses, other than appraisers and board members.....	2,112 62
Auditing	5,125 91
Advertising	2,795 77
Printing, stationery and office supplies	7,548 00
Legal expenses	4,149 71
Postage	7,440 56
Office rentals and maintenance	28,827 21
Telephones	2,077 42
Telegrams	36 95
Depreciation of office furniture and equipment	1,433 95
Freight and express	702 86
Staff bonding	41 31
Subscriptions	390 72
Insurance	56 16
Light	614 40
Repairs to office furniture and equipment	666 18

Appraisal inspection and collection expense (field operations):

Appraisers' salaries	52,290 66
Appraisers' automobile expenses	15,384 95
Appraisers' travelling expenses	12,292 01
Part time appraisers' fees and expenses	6,149 56

	86,117 18
Less appraisal fees earned	23,154 52

62,962 66

444,124 44

Less:

Registration of address fees earned—net	67 04
Proportion of expenses charged to operations under the Canadian Fisherman's Loan Act	212 37

279 41

443,845 03

Net profit on operations under the Canadian Farm Loan Act

136,890 04

Net loss on operations under the Canadian Fisherman's Loan Act

177 49

Net Profit for year

\$ 136,712 55

CANADIAN FARM LOAN BOARD—*Concluded*

Statement of Statutory Reserve as at March 31, 1952

Surplus at March 31, 1951 under the Canadian Farm Loan Act		167,138 54
Net profit for year ended March 31, 1952 under Part I of the Canadian Farm Loan Act		135,056 82
		<u>302,195 36</u>
<i>Deduct:</i>		
Transfer to statutory reserve	13,505 68	
Transfer to reserve for possible losses	140,151 53	
		<u>153,657 21</u>
		148,538 15
Net profit for year ended March 31, 1952 under Part II of the Canadian Farm Loan Act	1,833 22	
Less transfer to reserve for losses under Part II of the Canadian Farm Loan Act..	1,833 22	
		<u>148,538 15</u>
Deficit at March 31, 1951 under the Canadian Fisherman's Loan Act	4,928 82	
Add net loss for year ended March 31, 1952 under the Canadian Fisherman's Loan Act	177 49	
		<u>5,106 31</u>
Surplus at March 31, 1952		<u>\$ 143,431 84</u>

CANADIAN NATIONAL RAILWAYS

GEORGE A. TOUCHE & CO.
 CHARTERED ACCOUNTANTS
 LEWIS BUILDING
 465 ST. JOHN STREET
 MONTREAL 1

MONTREAL, TORONTO, WINNIPEG,
 REGINA, EDMONTON, CALGARY, CHANENBROOK,
 VANCOUVER, VICTORIA

REPRESENTED IN THE
 UNITED STATES OF AMERICA AND GREAT BRITAIN

17th March, 1952.

CANADIAN NATIONAL RAILWAY SYSTEM

THE HONOURABLE THE MINISTER OF TRANSPORT,
 OTTAWA, CANADA.

Sir,

We have audited the accounts of the Canadian National Railway System for the year ended the 31st December, 1951 under authority of The Canadian National-Canadian Pacific Act, 1936, and we now report, through you, to Parliament.

Our examination of the accounts was made in accordance with generally accepted auditing standards, and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. In this connection we worked in collaboration with the executive accounting officers at Headquarters having as a common objective the securing of maximum internal protection to the System in the control of cash receipts and expenditures, securities held, material stores and accounts receivable of all types. The System is further protected by fidelity bond insurance with outside underwriters. The audit tests were carried out in the offices of System Headquarters, Regions and Separately Operated Properties in Canada, the United States, London (England) and Paris (France).

Our audit of the accounts included the verification of the Consolidated Balance Sheet and the Consolidated Income Account and certification thereof.

Apart from those pertaining to the Trans-Canada Air Lines and the non-operating Canadian Government Merchant Marine, Limited, the holdings in the capital stocks of the Affiliated Companies are insufficient to give voting control and accordingly the Companies are not treated as units of the System nor have their accounts been audited by us. In the majority of instances they are audited by joint committees composed of System accountants and representatives of outside interests.

REPORT OF ROYAL COMMISSION ON TRANSPORTATION

In previous reports, we have called attention, among other matters, to the disproportionate ratio of Fixed Charges in comparison with other railways in North America, and also to the desirability of a uniform system of accounting for Canadian railroads.

Under date, the 9th February, 1951, the report of the Royal Commission on Transportation pursuant to Order in Council P.C. 6033 of the 29th December, 1948, was published. Among other matters, the Commissioners were required:

- (i) To review the capital structure of the Canadian National Railway Company, and report on the advisability (or otherwise), of establishing and maintaining the fixed charges on a basis comparable to other major railways in North America.

In this regard, the Royal Commission recommended a very substantial downward revision of the fixed charges of the Canadian National Railway Company.

- (ii) To review the present day accounting methods and statistical procedure of railways in Canada, and report upon the advisability of adopting (or otherwise), measures conducive to uniformity in such matters, and upon other related problems such as depreciation accounting, the segregation of assets, revenues and other incomes, etc., as between railway and non-railway items.

CANADIAN NATIONAL RAILWAYS—Continued

In this regard, the Royal Commission recommended that the Board of Transport Commissioners be empowered and directed to prescribe as soon as practicable:

- (a) A uniform classification and system of accounts and reports for all rail items for the Canadian National and Canadian Pacific Railways, and a simplified classification of such accounts and reports for other railways, and
- (b) The classes of property for which depreciation may properly be charged in the rail accounts for all railways subject to its jurisdiction, and the rate or rates to be charged in respect to each class.

These recommendations which were embodied in the amendments to the Railway Act dated the 30th November, 1951, have not yet been implemented.

CONSOLIDATED INCOME ACCOUNT

DEPRECIATION AND MAINTENANCE

In respect of "depreciable" fixed properties—defined in the 1943 Order of the Interstate Commerce Commission as including bridges, buildings, stations, shops, etc., but excluding track structure—provision for depreciation, at rates resulting in a composite rate of approximately 1½%, has been made during the year for the United States Lines of the System through the appropriate maintenance accounts in accordance with the above mentioned Order whereas the Canadian Lines have taken up through the maintenance accounts provided therefor the loss of service value at the time of replacement or retirement.

Track structure composed of ties, rails, track, material and ballast is not classified by the Interstate Commerce Commission as an asset for which provision for depreciation should be made; accordingly the loss of service value was taken up through Maintenance of Way and Structures accounts at the time of replacement or retirement on both the Canadian and United States Lines of the System.

Provision for depreciation has been made for the equipment of both the Canadian and United States Lines of the System. The 3½% annual depreciation rate used for rail equipment of the Canadian Lines was approximately the same as the latest available composite of the rates used by Class I Railroads in the United States.

In addition to charges for depreciation and those for loss of service value taken up at the time of replacement or retirement, the maintenance accounts as a whole included the cost of day-to-day repairs and partial renewals on both the Canadian and United States Lines. These repairs and partial renewals are recognized costs of maintenance whether or not depreciation accounting is in effect.

We have received certificates from the responsible operating and executive officers to the effect that the fixed properties and equipment have been maintained in a proper state of repair and in an efficient operating condition during the year; that insofar as traffic demands would permit, such physical retirements, which should have been made during the year as a result of wear and tear and obsolescence, have been made and that notification of all such retirements has been given to the Accounting department.

INSURANCE FUND OPERATIONS

The operations for the year resulted in a profit of \$455,000 which was credited to railway income. During the year the Railway contributed \$600,000 to the fund, which was charged to railway operating expenses.

CONSOLIDATED BALANCE SHEET

ASSETS

Against the Corporate portion of the property investments brought into the National System accounts at the 1st January, 1923, there have been properly applied the reductions authorized by The Canadian National Railways Capital Revision Act, 1937, but no similar reductions were authorized at that time covering the Crown property investments in the Canadian Government Railways. Since the 1st January, 1923, the additions and betterments less retirements of the System have been shown on the general basis of cost. It should be pointed out, however, that, with the exception of two vessels paid for by the Government of Canada, no value has been placed on the property investments taken over from the Newfoundland Railway as at the 1st April, 1949.

The several special funds including Capital and Other Reserve Funds, Insurance Fund and Pension Contract Fund, amounting in total to \$81,621,000 are represented by investments in the securities of the Government of Canada, the National System and securities of or guaranteed by the provinces, together with cash and sundry current assets. At the year end, System securities included in these special funds aggregated \$15,492,000 of which par value \$11,529,000 is covered by the guarantee of the Government of Canada. These securities were valued at par. Securities of the Federal Government and those of or guaranteed by the Provincial Governments amounting to \$61,049,000 were based on cost which exceeded the market value by 7.48%.

Investments in Affiliated Companies are represented by the capital stocks, bonds and obligations for advances of companies affiliated with but not forming a part of the National System. Apart from the Trans-

CANADIAN NATIONAL RAILWAYS—Continued

Canada Air Lines, these investments have been made, in association with other railways, primarily to secure the benefits of traffic interchange and terminal facilities. The basis of the balance sheet figure is cost or, in respect of certain United States securities, less than the special valuations approved by the Interstate Commerce Commission. The amount appearing on the Balance Sheet under this heading is after deduction of deposits during the year with the Railway by the Trans-Canada Air Lines totalling \$11,000,000. The 1951 Financial Statements issued by the companies representing the larger investments other than the Trans-Canada Air Lines indicated that profits aggregated some \$1,542,000 and losses some \$4,000 for the year 1951.

Other Investments are comprised partly of unlisted investments of a miscellaneous nature including those in hotel and grain elevator companies held primarily for purposes of traffic benefit and are valued at or below cost. The balance is represented by securities of the Government of Canada, the Government of the United States, and the National System (Government Guaranteed), the book figure of which is based on cost for Government bonds and par for securities of the National System. The cost of the securities of the Government of Canada included therein exceeded the market value by 4.47%. The market value of United States Government securities was slightly in excess of cost.

Temporary Cash Investments are represented by Government of Canada securities. At the year end the book figure, based on cost, exceeded the market value by 5.40%.

Accounts Receivable and Payable of all classifications have been tested by us with the subsidiary and controlling records, cash and other transactions subsequent to the year end, departmental files and general supporting information but such Accounts have not been verified by direct communication with the individual debtors and creditors.

A physical inventory of Material and Supplies was taken by the Railway as at the 30th September, 1951 and in connection therewith we have received certificates from the responsible officers to the effect:

- (a) That the quantities were determined by actual count, weight or measurement or by conservative estimate where such actual basis was impracticable, and
- (b) That the inventory pricing was laid down cost based on weighted average cost for ties, rails and fuel and on latest invoice prices for new materials in General Stores, and on estimated utility or sales value for usable second-hand, obsolete and scrap materials after making reasonable pricing allowances for condition thereof.

Ledger values as of the 30th September were brought into agreement with the physical inventory through a credit to railway operating expenses of \$18,000.

Other Deferred Assets consist principally of Contracts Receivable in connection with land sales and sundry deferred accounts collectible.

Other Unadjusted Debits consist of the unamortized cost of opening ballast pits which will be written off on the basis of yardage used; the estimated salvage value of non-perishable material in ballast pits and other temporary tracks; accepted inter-line freight claims paid in advance of investigation with other carriers, and miscellaneous debit items not otherwise provided for or which cannot be disposed of until additional information is received.

DEFERRED LIABILITIES

In addition to the Pension contract reserve these liabilities consist principally of the outstanding capital value of workmen's compensation awards by the Provinces of Ontario and Quebec, together with pension provisions covering employees who have reached retirement age and have been either retained in service or recalled from retirement.

RESERVES AND UNADJUSTED CREDITS

Accrued depreciation of Canadian Lines equipment amounts to \$157,535,000. During the year the full ledger value of equipment retired, less salvage, was charged to this reserve.

Unadjusted Credits include the estimated proportion of prepaid revenues on freight in transit; excess of actual revenues over year-end estimates carried in suspense; estimated liability for injuries to persons; estimated liability for overcharge claims, and miscellaneous credit items not otherwise provided for or which cannot be disposed of until additional information is received.

CANADIAN NATIONAL RAILWAYS—*Continued*

Where foreign currencies are involved, the balance sheet accounts of the System are converted generally as follows—

- (a) United States Currency
—at the dollar par of exchange.
 - (b) Sterling Currency
—at the former par of \$4.86 $\frac{2}{3}$ to the pound.
 - (c) French Currency
—at approximately 15 francs to the dollar for the original investment in Hotel Scribe and 300 francs to the dollar for working capital accounts.
-

Dollar amounts stated in this report are to the nearest thousand.

Yours faithfully,

GEORGE A. TOUCHE & CO.

CANADIAN NATIONAL RAILWAYS—Continued
Consolidated Balance Sheet at 31st December, 1951

ASSETS		LIABILITIES	
Investments		Stocks	
Road and equipment property	2,245,260,580	Capital stocks of subsidiary companies held by public	
Improvements on leased property ..	1,097,308		4,518,800
Miscellaneous physical property	65,523,665		
	<u>2,311,881,553</u>		
Capital and other reserve funds:		Funded Debt	
System securities at par	748,500	Held by public	599,409,835
Other assets at cost	7,589,526	Held in special funds	15,697,200
	<u>8,338,026</u>		
Investments in affiliated companies		Government of Canada Loans	
	53,119,620		615,197,935
	<u>1,020,619</u>		887,573,774
Other investments:		Current Liabilities	
System securities at par	205,000	Traffic and car-service balances	13,548,324
Other assets at cost	815,619	Audited accounts and wages payable	32,512,702
	<u>1,020,619</u>	Miscellaneous accounts payable	7,320,375
		Government of Canada—Interest payable	22,700,242
		Interest matured unpaid	4,261,297
		Unmatured interest accrued	5,059,322
		Accrued accounts payable	9,233,018
		Taxes accrued	3,517,609
		Other current liabilities	2,671,488
			<u>100,824,377</u>
Current Assets		Deferred Liabilities	
Cash	19,536,168	Pension contract reserve	59,700,000
Temporary cash investments at cost	3,643,750	Other deferred liabilities	7,609,112
Special deposits	5,293,620		
Net balance receivable from agents and conductors	26,057,142		
Miscellaneous accounts receivable	18,981,599		
Government of Canada—Due on deficit account ..	1,031,996		
Material and supplies	93,791,107		
Interest and dividends receivable	80,579		
Accrued accounts receivable	5,659,246		
Other current assets	538,913		
	<u>174,614,120</u>		
		Reserves and Unadjusted Credits	
		Insurance reserve	13,583,257
		Accrued depreciation—Canadian Lines—Equipment only	157,534,973
		Accrued depreciation—U.S. Lines—Road and equipment	27,937,997
		Accrued amortization of defence projects	3,062,522
		Unadjusted credits	9,947,798
			<u>212,066,547</u>
Deferred Assets			
Working fund advances	487,841		
Insurance fund:			
System securities at par	5,733,200		
Other assets at cost	7,850,057		
	<u>13,583,257</u>		

Pension contract fund:		
System securities at par	9,010,500	
Other assets at cost	50,689,500	
Other deferred assets	59,700,000	
	2,798,918	
	<u>76,570,016</u>	
Unadjusted Debits		
Prepayments	953,094	
Discount on funded debt	3,549,598	
Other unadjusted debits	3,838,738	
	<u>8,341,430</u>	
		<u>\$2,633,885,384</u>

Sterling and United States currencies converted at par of exchange.

NOTE.—The Proprietor's Equity is included in the net debt of Canada and is disclosed in the historical record of Government assistance to railways as shown in the Public Accounts of Canada in accordance with The Canadian National Railways Capital Revision Act, 1937.

T. J. GRACEY,
Comptroller.

776,395,649

\$2,633,885,384

Contingent Liabilities

Major contingent liabilities, as shown on statement attached.

CERTIFICATE OF AUDITORS

We have examined the books and records of the companies comprising the Canadian National Railway System for the year ended the 31st December, 1951.

In our opinion, proper books of account have been kept by the System, and the consolidated balance sheet at the 31st. December, 1951, and the relative consolidated income account for the year ended that date have been prepared on a basis consistent with that of the preceding year and are in agreement with the books of the System.

The total amount of the investments in fixed properties and equipment as brought into the System accounts at the 1st. January, 1923, from the books of the several corporations and the Canadian Government Railways was accepted by us.

On the Canadian Lines, depreciation accounting for equipment has been applied from the 1st. January, 1940, retirement accounting continuing in effect for fixed properties.

In our opinion, subject to the foregoing, the above consolidated balance sheet and the relative consolidated income account are properly drawn up so as to give a true and fair view of the state of the System's affairs at the 31st. December, 1951, and of the consolidated income and expense for the year.

The transactions of the System that have come under our notice have, in our opinion, been within the powers of the System. We are reporting to Parliament in respect of our annual audit.

GEORGE A. TOUCHE & CO.
Chartered Accountants.

10th. March, 1952.

Represented by:

1,000,000 shares of no par value capital stock of
Canadian National Railway Company 18,000,000
5,000,000 shares of no par value capital stock of
The Canadian National Railways Securities Trust 378,518,135
Capital expenditures by Government of Canada
on Canadian Government Railways 379,877,514

CANADIAN NATIONAL RAILWAYS—Continued

Consolidated Income Account

	1951	1950
Railway Operating Revenues		
Freight	498,800,344	445,780,004
Passenger	47,475,661	39,889,206
Mail	7,311,445	7,984,695
Express department	30,670,031	25,806,125
Communications department	12,032,631	10,556,435
All other	28,544,008	23,815,116
Total operating revenues.....	624,834,120	553,831,551
Railway Operating Expenses		
Maintenance of way and structures	111,560,852	90,782,435
Maintenance of equipment	135,319,782	114,166,205
Traffic	10,429,825	9,453,716
Transportation	291,366,944	250,748,104
Miscellaneous operations	6,262,293	5,408,988
General	25,210,525	23,437,631
Total operating expenses	580,150,221	493,997,079
NET OPERATING REVENUE	44,683,899	59,834,502
Taxes and Rents		
Taxes	11,573,914	11,944,611
Equipment rents—Net debit.....	7,172,396	7,209,310
Joint facility rents—Net debit	340,140	236,251
Total taxes and rents	19,086,450	19,390,172
NET RAILWAY OPERATING INCOME	25,597,449	40,444,330
Other Income		
Income from lease of road	51,499	102,471
Miscellaneous rent income	1,109,768	1,101,463
Income from non-transportation property	609,252	590,038
Results of separately operated properties	1,079,385	333,267
Hotel operating income	588,485	565,853
Dividend income	414,411	214,303
Interest income	2,242,019	2,620,540
Miscellaneous income	1,324,414	1,999,278
Profit and loss—Net	1,422,073	75,844
Total other income	8,841,306	6,936,523
Deductions from Income		
Rent for leased roads	551,554	696,285
Miscellaneous rents	672,809	642,082
Miscellaneous taxes	132,559	189,883
Interest on unfunded debt	236,287	316,282
Amortization of discount on funded debt	573,602	731,409
Miscellaneous income charges	488,825	2,388,140
Total deductions from income	2,655,636	4,964,081
NET INCOME AVAILABLE FOR INTEREST	31,783,119	42,416,772

CANADIAN NATIONAL RAILWAYS—Continued

Consolidated Income Account—Concluded

	1951	1950
Interest Charges		
Interest on funded debt—Public	23,467,703	24,019,158
Interest on Government loans	23,347,412	21,658,849

INCOME DEFICIT \$ 15,031,996 \$ 3,261,235

The Fixed Charges of the System included in the above statement are as follows:

Rent for leased roads	551,554	696,285
Interest on unfunded debt	236,287	316,282
Amortization of discount on funded debt	573,602	731,409
Interest on funded debt—Public	23,467,703	24,019,158
Interest on Government loans	23,347,412	21,658,849
	\$ 48,176,558	\$ 47,421,983

Operating Revenues

	1951	1950
Operating Revenues		
Freight	490,290,463	438,674,682
Payments under Maritime Freight Rates Act	8,509,881	7,105,322
Passenger	47,475,661	39,889,206
Baggage	156,839	150,108
Sleeping car	3,928,087	3,423,774
Parlor and chair car	367,699	355,747
Mail	7,311,445	7,984,695
Express department	30,670,031	25,806,125
Railway Express Agency	501,836	417,081
Other passenger-train	14,616	15,885
Milk	500,883	487,891
Switching	5,564,378	4,867,516
Water transfers	1,789,914	1,564,583
Dining and buffet	3,350,653	2,754,600
Restaurants	327,897	288,855
Station, train and boat privileges	425,966	359,860
Parcel room	71,299	63,190
Storage—Freight	414,115	202,777
Storage—Baggage	57,293	43,418
Demurrage	2,895,635	1,376,102
Communications department	12,032,631	10,556,435
Telegraph commissions (U.S.)	9,800	9,190
Grain elevator	743,901	647,647
Rents of buildings and other property	949,665	968,166
Miscellaneous	5,664,923	5,105,823
Joint facility—Cr.	934,178	842,562
Joint facility—Dr.	125,569	129,659
	\$ 624,834,120	\$ 553,831,581

Operating Expenses

	1951	1950
Maintenance of Way and Structures		
Superintendence	7,338,085	6,025,974
Roadway maintenance	12,634,015	11,762,480
Tunnels and subways	168,119	128,318
Bridges, trestles and culverts	4,468,840	3,821,502
Ties	9,850,138	10,045,214
Rails	6,834,178	7,779,174
Other track material	5,717,921	5,807,490

CANADIAN NATIONAL RAILWAYS—Continued

Operating Expenses—Continued

	1951	1950
<i>Maintenance of Way and Structures—Concluded</i>		
Ballast	2,092,985	1,608,015
Track laying and surfacing	27,983,529	23,785,402
Fences, snowsheds and signs	1,189,421	1,008,086
Station and office buildings	5,079,732	3,908,771
Roadway buildings	689,424	560,322
Water stations	977,005	869,998
Fuel stations	462,412	393,072
Shops and enginehouses	3,409,385	2,923,431
Grain elevators	80,008	72,411
Storage warehouses	3,508	1,882
Wharves and docks	274,819	266,064
Communication systems	6,074,769	4,655,839
Signals and interlockers	1,896,862	1,702,624
Power plants	29,125	23,324
Power-transmission systems	433,868	361,438
Miscellaneous structures	7,568	7,803
Road property—Depreciation—U.S. Lines	963,614	936,199
Road property—Retirements	2,202,655	2,441,980
Deferred maintenance—Cr.		9,000,000
Roadway machines	1,504,292	1,228,840
Dismantling retired road property	317,388	247,325
Small tools and supplies	1,948,665	1,587,323
Removing snow, ice and sand	5,519,522	4,847,832
Public improvements	778,943	618,881
Injuries to persons	889,531	843,036
Insurance	268,557	265,284
Stationery and printing	139,304	101,317
Other expenses	9,509	23,747
Right-of-way expenses	84,670	61,368
Maintaining joint facilities—Dr.	1,569,370	1,362,143
Maintaining joint facilities—Cr.	2,330,884	2,301,474
	<u>\$ 111,560,852</u>	<u>\$ 90,782,435</u>
<i>Maintenance of Equipment</i>		
Superintendence	2,913,755	2,521,749
Shop machinery—Repairs	4,150,423	3,467,355
Power-plant machinery—Repairs	238,399	250,671
Machinery—Retirements	162,897	221,717
Machinery—Depreciation—U.S. Lines	76,431	73,566
Dismantling retired machinery	5,862	12,295
Steam locomotives—Repairs	37,714,654	33,144,615
Other locomotives—Repairs	2,253,476	1,485,400
Freight-train cars—Repairs	40,774,805	31,390,144
Passenger-train cars—Repairs	17,482,277	14,168,444
Floating equipment—Repairs	1,746,731	1,477,177
Work equipment—Repairs	4,085,473	3,362,870
Express department equipment—Repairs	367,387	303,930
Miscellaneous equipment—Repairs	255,375	254,671
Miscellaneous equipment—Retirements	21,421	8,865
Dismantling retired equipment	259,987	175,942
Equipment—Depreciation	21,288,394	20,544,446
Express department equipment—Depreciation	181,872	167,181
Injuries to persons	785,076	644,945
Insurance	354,277	342,071
Stationery and printing	117,896	87,598
Other expenses	40,263	38,822
Joint maintenance of equipment—Dr.	362,187	301,198
Joint maintenance of equipment—Cr.	319,536	279,467
	<u>\$ 135,319,782</u>	<u>\$ 114,166,205</u>

CANADIAN NATIONAL RAILWAYS—Continued

Operating Expenses—Continued

	1951	1950
Traffic		
Superintendence	3,546,503	3,096,560
Outside agencies	4,179,503	3,816,627
Advertising	1,317,215	1,247,466
Traffic associations	188,095	171,956
Stationery and printing	593,347	567,834
Industrial and development	341,289	304,376
Colonization and agriculture	263,873	248,897
	\$ 10,429,825	\$ 9,453,716
Transportation		
Superintendence	6,549,007	5,398,288
Dispatching trains	3,493,374	2,985,174
Station employees	39,578,843	33,362,761
Weighing, inspection and demurrage bureaus	157,563	147,800
Coal and ore wharves	118,626	98,174
Station supplies and expenses	2,990,517	2,656,899
Yardmasters and yard clerks	8,325,456	6,934,438
Yard conductors and brakemen	15,414,304	12,737,901
Yard switch and signal tenders	1,466,736	1,217,132
Yard enginemen	7,127,313	6,297,270
Yard motormen	3,584,329	2,766,169
Yard switching fuel	8,510,271	7,905,981
Yard switching power produced	31,830	28,469
Yard switching power purchased	116,286	101,577
Water for yard locomotives	206,395	207,687
Lubricants for yard locomotives	165,803	145,177
Other supplies for yard locomotives	119,402	94,190
Enginehouse expenses—Yard	3,375,084	2,815,396
Yard supplies and expenses	359,161	287,907
Train enginemen	23,443,653	19,765,929
Train motormen	1,810,283	1,089,590
Train fuel	50,826,078	47,213,248
Train power produced	21,173	13,562
Train power purchased	106,497	84,964
Water for train locomotives	1,818,073	1,728,524
Lubricants for train locomotives	979,688	842,327
Other supplies for train locomotives	649,806	495,955
Enginehouse expenses—Train	10,654,393	8,902,996
Trainmen	29,923,881	24,433,996
Train supplies and expenses	18,589,919	15,515,838
Operating sleeping cars	3,056,299	2,647,750
Signal and interlocker operation	852,812	755,753
Crossing protection	1,423,771	1,230,351
Drawbridge operation	262,241	223,310
Communication system operation	10,294,736	8,701,924
Operating floating equipment	4,889,208	4,373,106
Express department operation	19,789,936	16,750,847
Stationery and printing	1,250,521	1,027,786
Other expenses	2,071,450	1,868,155
Insurance	287,882	284,872
Clearing wrecks	1,014,577	614,286
Damage to property	181,640	108,737
Damage to live stock on right-of-way	80,634	89,170
Loss and damage—Freight	2,824,906	2,690,351
Loss and damage—Baggage	9,059	18,205
Injuries to persons	1,963,296	2,446,476
Operating joint yards and terminals—Dr.	2,528,986	2,157,950
Operating joint yards and terminals—Cr.	2,749,796	2,356,758
Operating joint tracks and facilities—Dr.	1,513,750	1,439,623
Operating joint tracks and facilities—Cr.	692,708	599,109
	\$ 291,366,944	\$ 250,748,104

CANADIAN NATIONAL RAILWAYS—Continued

Operating Expenses—Concluded

	1951	1950
Miscellaneous Operations		
Dining and buffet service	4,816,640	4,062,216
Restaurants	335,446	308,086
Grain elevators	307,783	202,220
Other miscellaneous operations	417,007	500,765
Operating joint miscellaneous facilities—Dr.	385,417	335,701
	<u>\$ 6,262,293</u>	<u>\$ 5,408,988</u>
General		
Salaries and expenses of general officers	801,809	730,027
Salaries and expenses of clerks and attendants	9,912,021	9,000,732
General office supplies and expenses	697,483	579,128
Law expenses	548,465	576,347
Relief department expenses	42,500	42,500
Pensions	12,320,390	11,802,098
Stationery and printing	465,903	385,148
Valuation expenses	10,398	12,271
Other expenses	308,574	217,357
General joint facilities—Dr.	118,165	106,754
General joint facilities—Cr.	15,183	14,731
	<u>\$ 25,210,525</u>	<u>\$ 23,437,631</u>

Property Investment Account

Balance 1st. January, 1951	2,226,102,727
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	Additions and betterments, less retirements—Year 1951
Road	
New lines constructed	1,280,230
Lines acquired	4,258,484
Montreal terminal development	1,233,919
Abandoned lines	603,801
Rails and fastenings	2,038,913
Tie plates and rail anchors	2,031,790
Ballast	631,509
Large freight terminals	2,865,854
Yard tracks and sidings	2,032,216
Roadway machines	843,212
Bridges trestles and culverts	1,380,237
Tunnels	142,193
Crossing protection	508,250
Stations and station facilities	1,280,927
Water supplies	125,742
Shops, enginehouses and machinery	3,491,100
Automatic signals and interlocking plants	1,611,062
Communications department	4,132,418
Non-carrier property	1,233,025
Stores department buildings and equipment	147,488
General	608,362
	<u>31,273,130</u>

CANADIAN NATIONAL RAILWAYS—*Continued*Property Investment Account—*Concluded*

		Additions and betterments, less retirements—Year 1951	
Equipment			
Equipment purchased or built	56,554,379		
Equipment retirements	5,080,532		
General betterments to equipment	4,771,889		
Equipment conversions	259,973		
Express and miscellaneous equipment	677,367		
		57,183,076	
Hotels		2,497,182	
Separately operated properties		5,174,562	
			85,778,826
Balance 31st. December, 1951			\$2,311,881,553

Government of Canada Loans—Principal and Interest

	Principal outstanding at Dec. 31, 1951	Interest accrued 1951	Average interest rate
Loans for			
Repatriation of securities held in the U.K.	391,452,044	13,700,795	3.50%
Debt redemption (See note)	339,563,942	7,314,676	2.42%
Capital expenditures and working capital	63,455,019	1,025,871	3.50%
Rolling stock—Hire-purchase agreements	27,287,765	734,779	2.55%
Investment in Trans-Canada Air Lines	19,043,023	571,291	3.00%
Canadian Government Railways—Working capital at consolidation (1923)	16,771,981		
	<u>\$ 857,573,774</u>	<u>\$ 23,347,412</u>	<u>2.97%</u>

NOTE.—\$128,207,000 payable in U.S. currency.

Funded Debt—Principal and Interest

Guaranteed by Government of Canada

Rate %	Maturity (See note)		Year issued and currency in which payable	Principal outstanding at Dec. 31, 1951	Interest accrued 1951
5	Perpetual	G.T.R. Debenture Stock	1875 Sterling	1,016,092	50,804
5	Perpetual	G.W. Debenture Stock	1858 Sterling	499,709	24,935
4	Perpetual	G.T.R. Debenture Stock	1883 Sterling	5,446,491	217,860
4	Perpetual	Nor. Ry. Debenture Stock	1884 Sterling	22,591	904
3	July 10, 1953	Can. Nor. 1st Mtge. Deb. Stock..	1903 Sterling	1,162,768	34,883
3½	July 20, 1958	Can. Nor. 1st Mtge. Deb. Stock..	1910 Canadian	5,246,268	183,620
			Sterling	390,239	13,658
3½	May 4, 1960	C.N.A. 1st Mtge Deb. Stock.....	1911 Sterling	550,727	19,275
3½	May 19, 1961	C.N.O. 1st Mtge Deb. Stock.....	1911 Sterling	3,597,518	125,913
3	Jan. 1, 1962	G.T.P. 1st Mtge. Bonds	1905 Can-US-Stlg.	26,465,130	793,954
4	Jan. 1, 1962	G.T.P. Sterling Bonds	1914 Can-US-Stlg.	7,999,074	319,963

CANADIAN NATIONAL RAILWAYS—Continued

Funded Debt—Principal and Interest—Concluded

Guaranteed by Government of Canada—Concluded

Rate %	Maturity (See note)		Year issued and currency in which payable	Principal outstanding at Dec. 31, 1951	Interest accrued 1951
Canadian National Issues:—					
5	Feb. 1, 1954	30 Year Guaranteed Bonds	1924 Canadian	50,000,000	2,500,000
1½	June 15, 1955	25 Year Guaranteed Bonds	1930 Can-US-Stlg.	48,496,000	2,303,560
4½	Feb. 1, 1956	25 Year Guaranteed Bonds	1931 Can-US-Stlg.	67,368,000	3,031,560
4½	July 1, 1957	30 Year Guaranteed Bonds	1927 Can-US	64,136,000	2,886,120
3	Jan. 15, 1959 (a)	20 Year Guaranteed Bonds	1939 Canadian	35,000,000	1,050,000
3	Jan. 3, 1966 (b)	17 Year Guaranteed Bonds	1949 Canadian	35,000,000	1,050,000
2½	Jan. 2, 1967 (c)	20 Year Guaranteed Bonds	1947 Canadian	50,000,000	1,375,000
2½	Sept. 15, 1969 (d)	20 Year Guaranteed Bonds	1949 Canadian	70,000,000	2,012,500
2½	Jan. 16, 1971 (e)	21 Year Guaranteed Bonds	1950 Canadian	40,000,000	1,150,000
2½	June 15, 1975 (f)	25 Year Guaranteed Bonds	1950 U.S.	6,000,000	165,000
Total				518,396,607	19,309,559

Canadian National Serial Equipment Obligations

2½	Sept. 15, 1953	Trust Series "P"	1938 Canadian	1,100,000	39,990
2	Dec. 1, 1957	Trust Series "R"	1947 Canadian	3,360,000	77,467
2½	Mar. 15, 1958	Trust Series "S"	1948 Canadian	19,600,000	428,896
2½	Nov. 1, 1958	Trust Series "T"	1948 Canadian	15,050,000	366,844
2½	Mar. 15, 1960	Trust Series "U"	1950 Canadian	18,700,000	443,437
2½	Jan. 15, 1961	Trust Series "V"	1951 Canadian	12,825,000	315,743
Total				70,635,000	1,672,377

Other Issues

4	Perpetual	Can. Nor. Cons. Debenture Stock	1903 Sterling	3,992,930	159,717
4	Perpetual	C.N.O. Cons. Debenture Stock...	1909 Sterling	889,597	35,584
4	Perpetual	C.N.Q. Guar. Debenture Stock...	1906 Sterling	465,545	18,622
4	Perpetual	Q.&L.St.J. 1st Mtge. Deb. Stock..	1912 Sterling	285,342	11,414
4	Jan. 1, 1955	Can. Atl. 1st Mtge. Bonds	1905 Can-US-Stlg.	9,947,934	397,918
4	Apr. 1, 1955	G.T.P. 2nd Mtge Bonds, Prairie "A"	1905 Can-US-Stlg.	3,574,530	142,981
4	Apr. 1, 1955	G.T.P. 2nd Mtge. Bonds, Moun- tain "B"	1905 Can-US-Stlg.	3,144,906	125,796
4	Apr. 1, 1955	G.T.P. 1st Mtge. Bonds, "Lake Superior"	1905 Can-US-Stlg.	2,152,008	86,080
4	Sept. 1, 1956	Pem. Sou. 1st Mtge. Bonds	1906 Canadian	150,000	6,000
2½	Mar. 1, 1957 (g)	Nfld. Ry. Reg'd. Instalment Notes	1941 U.S.	782,613	21,036
5	Nov. 15, 1958	Can. Nat. Indebt. to Prov. of N.B.	1929 Canadian	380,023	19,001
4½	Jan. 1, 1980	G.T.W. 1st Mtge Series "A" Bonds	1930 Can-US-Stlg.	400,000	18,000
Total				26,165,428	1,042,149

Interest on securities retired in 1951.....1,443,618

Grand total\$615,197,035 \$ 23,467,703

NOTE.—(a) Callable at par on or after Jan. 15, 1954.
 (b) Callable at par on or after Jan. 3, 1961.
 (c) Callable at par on or after Jan. 2, 1964.
 (d) Callable at par on or after Sept. 15, 1964.

(e) Callable at par on or after Jan. 16, 1966.
 (f) Callable on or before June 14, 1954, at 102½;
 thereafter at varying redemption premiums.
 (g) Callable at par at any time.

CANADIAN NATIONAL RAILWAYS—Continued

Investments in Affiliated Companies

Company	Total par value outstanding	Owned by Can. Nat. System at Dec. 31, 1951	
		Par value	Book value
Stocks			
The Belt Railway Company of Chicago	3,120,000	240,000	240,000
Canadian Government Merchant Marine, Limited ..	800	800	800
Chicago & Western Indiana Railroad Company	5,000,000	1,000,000	1,000,000
The Detroit & Toledo Shore Line Railroad Company	3,000,000	1,500,000	1,500,000
Detroit Terminal Railroad Company	2,000,000	1,000,000	1,000,000
Northern Alberta Railways Company	12,500,000	6,250,000	6,250,000
The Public Markets, Limited	1,150,000	575,000	575,000
Railway Express Agency, Incorporated (no par value)	1,000 shares	6 shares	600
Shawinigan Falls Terminal Railway Company	300,000	150,000	62,500
The Toronto Terminals Railway Company	500,000	250,000	250,000
The Toledo Terminal Railroad Company	4,000,000	387,200	387,200
Trans-Canada Air Lines	25,000,000	25,000,000	25,000,000
Vancouver Hotel Company Limited	150,000	75,000	75,000
			<hr/> 36,341,100
Bonds			
Northern Alberta Railways Co. 1st. Mortgage Bonds	22,455,000	11,227,500	11,227,500
The Toronto Terminals Railway Co. 1st Mortgage Bonds	25,610,000	12,805,000	12,805,000
			<hr/> 24,032,500
Advances			
The Belt Railway Company of Chicago			16,502
Chicago & Western Indiana Railroad Company			3,468,525
Northern Alberta Railways Company			75,000
Railway Express Agency, Incorporated			173,493
Shawinigan Falls Terminal Railway Company			12,500
			<hr/> 3,746,020
Deposit			
Trans-Canada Air Lines			11,000,000
			<hr/> \$53,119,620
Total			<hr/> <hr/>

Major Contingent Liabilities

The Detroit & Toledo Shore Line Railroad Company

Assumed by Grand Trunk Western Railroad Company as joint and several guarantor by indorsement of principal and interest of \$3,000,000 First Mortgage 4%—50 Year Gold Bonds due 1953.

The Toledo Terminal Railroad Company

Assumed by Grand Trunk Western Railroad Company in respect of \$5,800,000 First Mortgage 4½%—50 Year Gold Bonds due 1957. The guarantee is as to interest only and is several and not joint. Grand Trunk Western's proportion is 9.68%.

Chicago & Western Indiana Railroad Company

Assumed by Grand Trunk Western Railroad Company pursuant to joint supplemental lease dated 1st. July, 1902, between Grand Trunk Western Railway Company and four other proprietary companies. Obligation is for repayment of principal of bonds at their maturity, and of interest as it falls due by way of annual rentals. The Grand Trunk Western's obligation is for one-fifth of the bonds issued for "common" property and the entire amount of bonds issued for its "exclusive" property. The bonds are Consolidated Mortgage 50 Year 4% bonds due 1952 and the amounts outstanding at 31st. December, 1951, are:—

Issued for "common" property	\$39,973,019
Issued for "exclusive" property	252,535

Assumed by Grand Trunk Western Railroad Company pursuant to joint supplemental lease dated 1st. March, 1936, between Grand Trunk Western Railroad Company and other proprietary companies. Obligation is to pay as rental sinking fund payments sufficient to retire bonds at maturity and interest as it falls due. The Grand Trunk Western's proportion is one-fifth in the absence of default of any of four other tenant companies. The bonds are First and Refunding Mortgage 4½% Series "D" Sinking Fund Bonds due 1962 and the amount outstanding at 31st. December, 1951, is \$12,785,000.

C. N. R. Pension Plan

Reserves have been set up against contracts in force under the 1935 contractual plan, but not against pensions conditionally accruing under that plan or prior non-contractual plans.

CANADIAN NATIONAL RAILWAYS—Continued

Capitalization of Canadian National Railways

	Year 1951	Balance at 31st. Dec., 1951	Percent of total
Equity Capital*			
Government of Canada—Proprietor's Equity:—			
Capital Stock of The Canadian National Railway Company	No change	18,000,000	
Capital stock of The Canadian National Railways Securities Trust	No change	378,518,135	
Capital expenditures by Government of Canada on Canadian Gov- ernment Railways	No change	379,877,514	
		<hr/> 776,395,649	34.5%
Borrowed Capital			
Funded debt	43,833,206	615,197,035	
Government of Canada loans	117,726,260	857,573,774	
		<hr/> 1,472,770,809	65.5%
		<hr/> \$2,249,166,458	100.0%

* Excluding shares of subsidiary companies held by public—\$4,518,890.

Financing—Year 1951

Funded Debt

New issue:—

2½% Equipment Trust Certificates Series "V" 1951, maturing serially to January 15, 1961	13,500,000
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Retirements:—

4½% Canadian National Railway Company Twenty Year Guaranteed Bonds, due September 1, 1951	48,022,000
Equipment Trusts—Serial payments	9,169,000
2½% Newfoundland Railway Registered Instalment Notes	142,206
	<hr/> 57,333,206
Decrease in funded debt	<hr/> 43,833,206

Government of Canada

New loans:—

For capital purposes	57,568,453
For refunding purposes	63,459,825
	<hr/> 121,028,278

Loans repaid:—

Rolling stock—Serial payments	3,302,018
Increase in loans from Government of Canada	117,726,260
Increase in capital debt	<hr/> \$ 73,893,054

The issue of \$13,500,000 2½% Equipment Trust Certificates Series "V" 1951, dated January 15, 1951, was made to finance to the extent of approximately 75% new equipment costing \$18,788,862. The certificates which mature in twenty semi-annual instalments were sold at a price of 99.00, representing an annual interest cost to the Company of 2.95%.

CANADIAN NATIONAL RAILWAYS—Continued

Companies Comprising The Canadian National Railway System

CAPITAL STOCKS OWNED BY GOVERNMENT OF CANADA

Company
number

1	Canadian National Railway Company	18,000,000
2	The Canadian National Railways Securities Trust	378,518,135
		<u>\$ 396,518,135</u>

CAPITAL STOCKS OWNED BY SYSTEM OR PUBLIC

	Name of issuing company	Owned by company number	Capital stock issued	Owned by public
3	Atlantic and St. Lawrence Railroad Company	1	6,302,340	10,240
4	The Bay of Quinte Railway Company	20	1,395,000	
5	The Bessemer and Barry's Bay Railway Company	20	125,000	
6	The Canadian Express Company	1	1,768,800	
7	Canadian National Electric Railways	20	1,750,000	
8	Canadian National Express Company	21	1,000,000	
9	*Canadian National Railways (France)—frances 30,000,000 ..	1	1,893,574	
10	*Canadian National Realities, Limited	20	40,000	
11	Canadian National Rolling Stock Limited	1	50,000	
12	*Canadian National Steamship Company, Limited	40	15,000	
13	Canadian National Telegraph Company	20	500,000	
14	*Canadian National Transportation, Limited	1	500	
15	The Canadian Northern Alberta Railway Company	20	3,000,000	
16	Canadian Northern Manitoba Railway Company	20	250,000	
17	The Canadian Northern Ontario Railway Company	20	10,000,000	
18	Canadian Northern Pacific Railway Company	20	25,000,000	
19	The Canadian Northern Quebec Railway Company	20	9,550,000	3,849,200
20	The Canadian Northern Railway Company	1	18,000,000	
21	The Canadian Northern Railway Express Company, Limited	20	1,000,000	
22	Canadian Northern Steamships, Limited	20	2,000,000	
23	Canadian Northern System Terminals (Limited)	20	2,000,000	
24	Canadian Northern Western Railway Company	20	2,000,000	
25	*The Centmont Corporation	28	176,400	
26	Central Counties Railway	1	500,000	12,000
27	The Central Ontario Railway	20	3,331,000	
28	Central Vermont Railway, Inc.	1	10,000,000	
29	Central Vermont Terminal, Inc.	28	5,000	
30	*Central Vermont Transit Corporation	25	5,000	
31	Central Vermont Transportation Company	25, 28	200,000	
32	The Champlain and St. Lawrence Railroad Company	1	50,000	
33	*Consolidated Land Corporation	43	64,000	
34	Duluth, Rainy Lake & Winnipeg Railway Company	36	2,000,000	
35	Duluth, Winnipeg and Pacific Railroad Company	36	100,000	
36	Duluth, Winnipeg and Pacific Railway Company	20	3,100,000	
37	*Grand Trunk-Milwaukee Car Ferry Company	43	200,000	
38	The Grand Trunk Pacific Branch Lines Company	40	200,000	
39	The Grand Trunk Pacific Development Company, Limited	40	3,000,000	
40	The Grand Trunk Pacific Railway Company	1	24,940,200	
41	The Grand Trunk Pacific Saskatchewan Railway Company	40	20,000	
42	*Grand Trunk Pacific Terminal Elevator Company, (Limited)	40	501,000	
43	{Grand Trunk Western Railroad Company (Common) }	1	20,000,000	
	{Grand Trunk Western Railroad Company (Preferred)}		25,000,000	
44	The Great North Western Telegraph Company of Canada (Including \$331,500 held in escrow)	13	373,625	6,825
45	The Halifax and South Western Railway Company	20	1,000,000	
46	*Industrial Land Company	43	1,000	
47	International Bridge Company	1	1,500,000	
48	The James Bay and Eastern Railway Company	20	125,000	
49	The Lake Superior Terminals Company Limited	20	500,000	

CANADIAN NATIONAL RAILWAYS—*Concluded*Companies Comprising The Canadian National Railway System—*Concluded*CAPITAL STOCKS OWNED BY SYSTEM OR PUBLIC—*Concluded*

Company number	Name of issuing company	Owned by company number	Capital stock issued	Owned by public
50	The Maganetawan River Railway Company	1	30,000	
51	Manitoba Northern Railway Company	1	500,000	
*52	The Marmora Railway and Mining Company	20	128,600	
53	The Minnesota and Manitoba Railroad Company	20	400,000	
54	The Minnesota and Ontario Bridge Company	20	100,000	
55	*Montreal and Southern Counties Railway Company	1	500,000	140,600
56	The Montreal and Vermont Junction Railway Company ..	28	197,300	
57	*Montreal Fruit & Produce Terminal Company, Limited ..	1	500	
58	*The Montreal Stock Yards Company	1	350,000	
59	*The Montreal Warehousing Company	1	236,000	10,440
60	Mount Royal Tunnel and Terminal Company, Limited ..	20	5,000,000	
61	Muskegon Railway and Navigation Company	43	161,293	
62	*National Terminals of Canada, Limited	1	2,500	
63	National Transcontinental Railway Branch Lines Company	1	500	
64	*The Niagara, St. Catharines and Toronto Railway Company	20	925,000	
65	*The Niagara, St. Catharines and Toronto Navigation Company (Limited)	64	100,000	
66	*The Oshawa Railway Company	1	40,000	
67	The Ottawa Terminals Railway Company	1	250,000	
68	The Pembroke Southern Railway Company	1	107,800	
69	Prince George, Limited	1	10,000	
70	Prince Rupert, Limited	1	10,000	
71	The Quebec and Lake St. John Railway Company	20	4,508,300	489,160
72	The Qu'Appelle, Long Lake and Saskatchewan Railroad and Steamboat Company	20	201,000	
73	Rail & River Coal Company	1	2,000,000	
74	St. Boniface Western Land Company	20	250,000	
75	The St. Charles and Huron River Railway Company	20	1,000	
76	St. Clair Tunnel Company	1	700,000	
77	*The Thousand Islands Railway Company	1	60,000	
78	The United States and Canada Rail Road Company	1	219,400	425
79	Vermont and Province Line Railroad Company	1	200,000	
80	The Winnipeg Land Company Limited	20	100,000	
			<u>\$201,821,632</u>	<u>\$4,518,890</u>

The income accounts of companies indicated (*) are included in the System income account as "Separately operated properties."

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST

Balance Sheet at 31st. December, 1951

ASSETS		LIABILITIES	
Claims for Principal of Loans—		Capital Stock Owned by His Majesty—	
Canadian Northern Railway	312,334,805 10	5,000,000 shares of no par value capital	
Grand Trunk Railway	118,582,182 33	stock:—Initial stated value	270,037,437 88
Grand Trunk Pacific Railway	116,006,599 08	Gain from transactions subsequent to 1st.	
Canadian National Railway Company	96,936,971 75	January, 1937—per contra	108,480,697 14
			<u>378,518,135 02</u>
Claims for Interest on Loans—			
Canadian Northern Railway	309,702,897 65		
Grand Trunk Railway	103,250,802 95		
Grand Trunk Pacific Railway	107,326,622 84		
Canadian National Railway Company	54,501,313 57		
	<u>574,781,637 01</u>		
Transactions subsequent to 1st January, 1937, affecting the book value of the capital stock of the Securities Trust—		Amount by which the book value of claims and interest thereon—per contra—exceeded the initial stated value.....	
Canadian National Railway System:			
	Year 1951		
Surplus Earnings	Total to Date		
Capital Gains	112,502,061 64		
Capital Losses	19,105,631 38		
	<u>23,127,015 88</u>		
	108,480,697 14		
		
	<u>\$1,327,122,892 41</u>		
Collateral Securities—			
As per Schedule A.I. ....	.....	
		948,604,757 39	
		<u>\$1,327,122,892 41</u>	

T. J. GRACEY,
Comptroller.

CERTIFICATE OF AUDITORS

We have examined the books and records of The Canadian National Railways Securities Trust for the year ended the 31st. December, 1951. There have been produced for our inspection the Notes and Other Evidences of Indebtedness, the Collateral Securities and the Certificate of the Special Depositary, as set out in Schedule A.I attached hereto.

We certify that, in our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the accounts of the Trust as at the 31st. December, 1951, in accordance with the provisions of The Canadian National Railways Capital Revision Act, 1937.

GEORGE A. TOUCHE & CO.

Chartered Accountants.

9th. February, 1952.

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST—*Continued*

Summary of Indebtedness Transferred from the Government to the Securities Trust

Loans Outstanding

*Notes and Collateral Held

CANADIAN NORTHERN RAILWAY:					
3½% Loan, Chapter 6, 1911	2,396,099 68	None.	Charge is on premises mortgaged October 4, 1911.		
4½% Loan, Chapter 20, 1914	5,294,000 02	None.			
5% Loan, Chapter 4, 1915	10,000,000 00	None.			
6% Loan, Chapter 29, 1916	15,000,000 00	Mortgages dated June 23 and June 26, 1916.			
Temporary Loan, 1918, repaid		6% Demand Notes		497,566 80	
7½% Loan, Chapter 24, 1917	25,000,000 00	6% Demand Notes		33,012,414 32	
7½% Loan, Vote 110, 1918	25,000,000 00	6% Demand Notes		27,203,003 65	
7½% Loan, Vote 108, 1919	35,000,000 00	6% Demand Notes		40,031,122 27	
7½% Loan, Vote 127, 1920	48,611,077 00	6% Demand Notes		53,008,779 65	
7½% Loan, Vote 126, 1921	44,419,806 42	6% Demand Notes		50,259,312 47	
7½% Loan, Vote 136, 1922	42,800,000 00	6% Demand Notes		46,691,634 60	
6% Loan, War Measures Act, 1918	1,887,821 16	{6% Demand Note		5,700,000 00	
7½% Equipment Loan, Chapter 38, 1918	56,926,000 82	{3½% and 4½% Debenture Stocks		5,109,999 99	
Indebtedness refunded by Government under Chapter 24, 1917		6% Demand Notes		56,888,496 44	
Chapter 11, 1918		{Miscellaneous Bonds and Debentures		14,097,470 59	
†Mortgage covering loans above		{Miscellaneous Bonds and Debentures		10,783,564 86	
		Mortgage dated November 16, 1917			
Total Canadian Northern	312,334,805 10				
GRAND TRUNK RAILWAY:					
6% Loan, Vote 478, 1920	25,000,000 00	6% Demand Notes		25,479,226 97	
6% Loan, Vote 126, 1921	55,293,435 18	6% Demand Notes		56,646,816 12	
6% Loan, Vote 137, 1922	23,288,747 15	6% Demand Notes		23,288,747 15	
4% Loan to C. T. Pacific, Chapter 23, 1913, guaranteed by Grand Trunk	15,000,000 00	{4% Demand Note		15,000,000 00	
Temporary Loans, repaid through subsequent issues of guaranteed securities and loans		{4% G.T.P. Debentures		15,000,000 00	
		{4% Debenture Stock		60,801,700 00	
		{6% 2nd. Mortgage Equipment Bonds		1,693,113 33	
Total Grand Trunk	118,582,182 33				
GRAND TRUNK PACIFIC RAILWAY:					
3% Bonds, Chapter 24, 1913	33,048,000 00	3% 1st. Mortgage Bonds		33,048,000 00	
6% Loan, Chapter 4, 1915	6,000,000 00	4% Sterling Bonds		7,499,952 00	
6% Loan, Vote 441, 1916	7,081,783 45	Mortgage, June 28, 1916			
6% Loan, Vote 444, 1917	5,638,053 72	Mortgage, October 18, 1917			
6% Loan, Vote 110, 1918	7,471,399 93	Mortgage, October 18, 1917			

Receiver's Advances, P.C. 635, March 26, 1919	45,764,162 35	Receiver's Certificates	53,339,162 74
Interest guaranteed by Government of Canada	8,704,662 65	Cremation Certificates, coupons destroyed	8,698,170 42
Interest guaranteed by Provinces of Alberta and Saskatchewan	2,895,538 98	Cremation Certificates, coupons destroyed	2,925,723 88
Agreement with Government under Chapter 71, 1903		Grand Trunk Pacific Development Company Capital Stock ..	2,999,000 00
Total Grand Trunk Pacific	116,006,599 08		
CANADIAN NATIONAL RAILWAY COMPANY:			
6% Loan, Vote 139, 1923	24,550,000 00	{ 6% Canadian Northern Demand Note	12,655,019 57
5% Loan, Vote 137, 1924	10,000,000 00	{ G.T.P. Receiver's Certificates	3,313,530 01
5% Loan, Vote 377, 1925	10,000,000 00	{ G.T.P. Interest Coupons	1,530,831 96
5% Loan, Vote 372, 1926	10,000,000 00	{ 5% Canadian Northern Demand Note	1,318,315 86
5% Loan, Vote 336, 1929	2,932,652 91	{ G.T.P. Receiver's Certificates	4,691,173 58
5% and 5½% Loans, Chapter 22, 1931	29,910,400 85	{ G.T.P. Interest Coupons	1,530,822 24
5½% Loans, Chapter 6, 1932	11,210,815 56	{ 5% Canadian Northern Demand Note	9,496,718 21
Temporary Loan, 1930, repaid		{ G.T.P. Receiver's Certificates	1,422,425 17
Less: adjustment authorized by the Capital Revision Act, 1937	1,668,897 57	{ G.T.P. Interest Coupons	1,530,802 80
		{ 5% Canadian Northern Demand Note	9,062,624 30
		{ G.T.P. Receiver's Certificates	364,898 78
		{ G.T.P. Interest Coupons	1,530,880 56
		{ 5% Canadian National Railway Company Demand Notes	2,932,652 91
		{ 5½% Canadian National Railway Company Demand Notes	29,910,400 85
		{ 166,877,637 6 shares of Capital Stock of Grand Trunk Western Railroad	11,210,815 56
		{ 5% 1st. and General Mortgage Temporary Gold Bonds of Central Vermont Railway, Inc.	4,171,940 94
			8,609,000 00
Total Canadian National Railway Company ..	96,936,971 75		
Total Loans	\$643,860,558 26		

*The Notes and Other Evidences of Indebtedness and the Collateral Securities are held for safekeeping in the vaults of the Department of Finance, Ottawa, excepting Grand Trunk Pacific Railway 3% 1st. Mortgage Bonds in the amount of £5,307,000 (\$25,792,020) which are held for safekeeping by the Bank of Montreal, London, England, as evidenced by the certificate of that depository.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED

GEORGE A. TOUCHE & CO.

CHARTERED ACCOUNTANTS

LEWIS BUILDING

465 ST. JOHN STREET

MONTREAL 1

MONTREAL, TORONTO, WINNIPEG,
REGINA, EDMONTON, CALGARY, GRANBROOK,
VANCOUVER, VICTORIA

REPRESENTED IN THE
UNITED STATES OF AMERICA AND GREAT BRITAIN

17th March, 1952

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED

THE HONOURABLE THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

Sir,

We have audited the accounts of the Canadian National (West Indies) Steamships, Limited and Subsidiary Companies for the year ended the 31st December, 1951, and we now report, through you, to Parliament.

Our examination of the accounts was made in accordance with generally accepted auditing standards, and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. In this connection we worked in collaboration with the executive accounting officers having as a common objective the securing of maximum internal protection to the Steamships in the control of cash receipts and expenditures, securities held, material stores and accounts receivable of all types. The Company is further protected by fidelity bond insurance carried with outside underwriters.

Our audit of the accounts included the verification of the Consolidated Balance Sheet and the Consolidated Income and Profit and Loss Accounts and certification thereof.

CONSOLIDATED INCOME ACCOUNT

Provision for depreciation on vessels was made during the year on the following bases:

- (a) The three diesel powered and refrigerated vessels—5%;
- (b) The two "Lady" vessels and the five non-refrigerated vessels—3%.

We have received a certificate from the responsible officers that all equipment has been maintained in a proper state of repair and in an efficient operating condition during the year; that such physical retirements as should have been made during the year, as a result of wear and tear and obsolescence, have been made, and that notification of all such retirements has been given to the accounting department.

CONSOLIDATED BALANCE SHEET

ASSETS

Investment in vessels is carried on the general basis of cost less accrued depreciation.

The Replacement and Insurance Funds are composed of investments in the securities of the Government of Canada, the Canadian National Railways (Guaranteed by the Government of Canada), the Province of Ontario and securities guaranteed by the Province of Ontario together with cash and sundry current assets. The year-end market value of these securities was 8.18% less than cost.

The Replacement fund increased \$372,000 during the year as a result of depreciation accruals charged to Income Account and paid into the fund.

The Insurance Fund increased during the year by \$274,000. The insurance risks on all ships are carried in the Fund.

Accounts receivable and payable of all classifications have been tested by us with the subsidiary and controlling records, cash and other transactions subsequent to the year end, departmental files and general supporting information but such accounts have not been verified by direct communication with the individual debtors and creditors.

Discount on capital stock represents the amount set up at the time of incorporation equal to the par value of the shares issued in consideration of the guarantee by the Government of Canada of the Steamships' bonds.

UNADJUSTED CREDITS

This account includes freight and passage money paid in advance at 31st December, 1951; the corresponding item at 31st December, 1950 was shown separately on the Balance Sheet at that date.

Where foreign currencies are involved the Balance Sheet accounts of the Steamships are converted generally as follows:—

- (a) U.S. Currency—at the dollar par of exchange;
- (b) Other Foreign Currencies—at the current rates.

Dollar amounts stated in this report are to the nearest thousand.

Yours faithfully,

GEORGE A. TOUCHE & CO.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED—Continued

Consolidated Balance Sheet at 31st December, 1951

ASSETS		LIABILITIES	
Investments		Capital Stock	40,000
Vessels	9,844,445	Authorized and issued 400 shares of \$100 each	
Less accrued depreciation	5,579,782	Funded Debt	
	<u>4,264,663</u>	25 Year 5% Government of Canada Guaranteed	9,400,000
Vessel replacement fund	4,685,337	Bonds, maturing March 1, 1955	
		Government of Canada Advances	3,618,505
Current Assets		For deficits	150,000
Cash in banks	1,087,613	For working capital	
Special deposits	5,750		
	<u>1,103,363</u>	Current Liabilities	
Accounts receivable	86,702	Accounts payable	724,445
Freight, passenger and agency balances	191,580	Interest matured unpaid	5,750
Government of Canada—Due on deficit account	46,537	Unmatured interest accrued	156,667
Inventories	25,281		
Advances to captains, crews, etc.	42,615	Unadjusted Credits	886,862
Due from insurance and replacement funds	<u>141,025</u>	Insurance Reserve	130,241
		Profit and Loss—Deficit	2,046,654
Insurance Fund	1,637,103		3,618,505
Discount on Capital Stock	2,046,654		
	<u>40,000</u>		
	<u>\$12,673,757</u>		<u>\$12,673,757</u>

NOTE.—A reserve has been provided for pension contracts in force under the C.N.R. 1935 contractual plan, but not for pensions conditionally accruing.

T. H. COOPER,

Vice-President and Comptroller.

CERTIFICATE OF AUDITORS

We have examined the books and records of the Canadian National (West Indies) Steamships, Limited and Subsidiary Companies for the year ended the 31st December, 1951.

In our opinion, proper books of account have been kept by the Steamships, and the consolidated balance sheet at the 31st December 1951 and the relative consolidated income and profit and loss accounts for the year ended that date have been prepared on a basis consistent with that of the preceding year and are in agreement with the books of the Steamships.

The above consolidated balance sheet and the relative consolidated income and profit and loss accounts are, in our opinion, properly drawn up so as to give a true and fair view of the state of the Steamships' affairs at the 31st December, 1951, and of the consolidated income and expense for the year.

The transactions of the Steamships that have come under our notice have, in our opinion, been within the powers of the Steamships. We are reporting to Parliament in respect of our annual audit.

GEORGE A. TOUCHE & CO.

Chartered Accountants.

10th March, 1952.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED—*Concluded*

Consolidated Income Account

	1951	1950
Operating Revenues		
Freight	5,312,191	3,812,587
Passenger	832,054	911,352
Miscellaneous	48,141	45,684
Subsidies	94,649	103,031
Charter	521,443	251,546
Total	6,808,478	5,124,200
Operating Expenses		
Voyage accounts	6,107,348	4,985,802
Lay-up expenses	11,978	52,027
Depreciation on vessels	371,699	371,699
Management and office expenses	224,143	226,096
Pensions	1,567	25,116
Other expenses	123,319	64,892
Total	6,840,054	5,725,632
Operating loss	31,576	601,432
Vessel replacement fund earnings	130,368	133,127
Interest on bonds held by public	470,000	470,000
Interest on Government advances	95,784	90,462
Income deficit	\$ 466,992	\$ 1,028,767

Consolidated Profit and Loss Account at 31st December, 1951

Balance at 31st December, 1950— <i>Deficit</i>	3,618,505
The income deficit for the year was assumed by the Government of Canada	
Balance at 31st December, 1951— <i>Deficit</i>	\$ 3,618,505

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION

OTTAWA, March 27, 1952.

The President and Directors,
Canadian Overseas Telecommunication Corporation,
Montreal, P.Q.

Gentlemen:

The accounts of the Canadian Overseas Telecommunication Corporation having been audited under my direction, for the fiscal year ended December 31, 1951, I forward herewith the Balance Sheet, as at the date of closing, supported by the Statement of Income and Expenses for the year.

The following comments are pertinent:

Lands, Buildings and Equipment \$3,131,332.—For the most part this sum represents the value, estimated on behalf of the Corporation, of assets expropriated from a predecessor company. The basis on which final settlement is to be made has yet to be determined.

Reserved for Depreciation, Obsolescence and Increased Cost of Replacements \$365,539.—This includes \$271,879 for depreciation and \$93,660 for obsolescence and increased cost of equipment replacements. The portion of the \$271,879 which relates to the expropriated assets referred to in the preceding paragraph, having been arbitrarily determined, is subject to adjustment when final settlement for the assets is reached. The Reserve for obsolescence is intended to meet the estimated additional cost of providing, in or about the year 1956, new equipment of more modern design to replace certain equipment now becoming obsolete. Present indications are that the Reserve will require to be augmented in the interim at the rate of \$62,440 per annum.

Provision for Adjustment of Corporation's Share of Commonwealth Telecommunications Network Expense \$80,000.—As noted in last year's report, March 31, 1951 was the date to which the network expenses incurred by the National Bodies of the various Partner Governments were to have been collated and the amount contributable by each body determined. To date, the Corporation has not been advised of the results of the collation or of the amount of its share of the expenses. Pending receipt of this advice, the provision of \$80,000, made in 1950, remains unchanged. The Management consider it unnecessary to vary this provision in respect of the adjustments which will be required later regarding the provisional figures used in this connection for the period April 1—December 31, 1951.

Yours faithfully,

WATSON SELLAR,
Auditor General of Canada.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—Continued

(ESTABLISHED BY THE CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION ACT)

Balance Sheet as at December 31, 1951

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Banks	396,216	Accounts Payable and Accrued Charges	1,741,031
Investments—Government of Canada Bonds, at amortized cost (market value \$393,600)	394,888	Interest on advances	16,336
Accounts Receivable	270,257	Employees' income tax	8,799
		Unemployment insurance	1,270
			26,405
Prepaid Expenses:		Provision for Adjustment of Corporation's Share of Commonwealth Telecommunications Network Expenses, etc.	80,000
Inventory of operating supplies and stationery, at cost	64,450		1,847,436
Rent, insurance, etc.	3,273		
	67,723	Capital	
Lands, Buildings and Equipment*	3,131,332	Government of Canada—Advances under Section 14 of the Act	1,851,761
Less: Reserved for depreciation, obsolescence and increased cost of replacements	365,539	Excess of Income over Expenses, for the year ended December 31, 1951, per Schedule I	195,680
			2,047,441
			<u>\$ 3,894,877</u>

NOTE.—*Expropriated fixed assets for which settlement has not yet been reached are included at provisional worth; other fixed assets are included at cost.

D. F. BOWIE,

President and General Manager.

Approved on behalf of the Board.

R. M. BROPHY,

Director.

C. P. EDWARDS,

Director.

I have examined the accounts of the Canadian Overseas Telecommunication Corporation for the year ended December 31, 1951, and having obtained all the information and explanations I have required I certify, subject to the attached report, that, in my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at December 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,

Auditor General of Canada.

SCHEDULE I

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—*Concluded*

Statement of Income and Expenses for the year ended December 31, 1951

Income			
Receipts from traffic		1,662,727	
Interest on investments, etc.		2,238	
Sundry		1,560	
		<hr/>	1,666,525
Expenses			
Operating—			
Expended in Canada	1,295,109		
Less, Portion recoverable from Commonwealth network	886,412		
	<hr/>	408,697	
Corporation's share of Commonwealth network's total expenses, estimated		603,767	
Share of Commonwealth Telecommunications Board's expenses		3,723	
Reserve for obsolescence and increased cost of equipment replacements		93,660	
Traffic Solicitation, Advertising and Publicity		105,799	
Administration and General—			
Expended in Canada	395,885		
Less, Portion recoverable from Commonwealth network	163,294		
	<hr/>	232,591	
		<hr/>	1,448,237
			218,288
Deduct:			
Prior year's adjustments—			
Interest		25,675	
Less, Previously reserved for fire loss		3,067	
		<hr/>	22,608
Excess of Income over Expenses per Balance Sheet			<u>\$ 195,680</u>

CENTRAL MORTGAGE AND HOUSING CORPORATION

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PUBLIC ACCOUNTS, 1951-52

Balance Sheet as at 31st December, 1951

ASSETS		LIABILITIES	
Cash	4,330,886 18	Accounts Payable and Sundry Accrued Charges	2,279,839 41
Accounts Receivable, less provision of \$15,268.99 for bad debts	877,981 64	Contractors' Holdbacks and Deposits from Contractors and Others	3,993,960 67
Due from the Minister of Resources and Development on Current Account	111,498 92	Payments received on uncompleted Agreements for Sale and Pre-paid Rents	1,082,432 91
Due from the Minister of Resources and Development in respect of losses under the Housing Acts	687,869 21	Employees' Retirement Fund	143,090 04
Advances under the Integrated Housing Plan	2,992 87	Reserve for Guaranteed Rentals and Buy-Back Premiums	414,489 03
Inventories of Construction and Maintenance Materials—at cost or at estimated realizable value, whichever is lower	95,774 42	Due to the Receiver General under Section 31 of the Central Mortgage and Housing Corporation Act	12,987,099 98
Loans under the Housing Acts, including \$709,751.06 accrued interest	236,657,970 18	Borrowings from the Government of Canada under Section 23 of the Central Mortgage and Housing Corporation Act, evidenced by debentures of the Corporation, including \$1,791,371.36 accrued interest (for lending under the Housing Acts)	199,291,371 36
Agreements for Sale, including \$719,636.65 accrued interest	74,037,259 30	Borrowings from the Government of Canada under Section 34 of The National Housing Act, 1944, evidenced by debentures of the Corporation, including \$1,721,883.51 accrued interest (for acquisition and construction of real estate)	116,070,984 31
Advances to Municipalities and others on deferred repayment terms, including \$13,932.73 accrued interest	2,876,862 07	Borrowings from the Government of Canada under Section 35 of The National Housing Act, 1944, evidenced by debentures of the Corporation, including \$28,625.00 accrued interest (for acquisition and construction of real estate under Federal-Provincial Agreements)	2,028,625 00
Real Estate, at cost or at values placed by the Board of Directors on properties taken over under Section 34 of The National Housing Act, 1944, less provision of \$8,208,498.84 for depreciation	123,107,566 79	Unrealized Capital Surplus, including Surplus arising from valuations of property acquired under Section 34 of The National Housing Act, 1944	76,853,204 32
Expenditures Recoverable under Federal-Provincial Agreements	442,006 51	Capital: Authorized and paid up	25,000,000 00
Construction Expenditures for the National Research Council, financed by Corporation debentures	1,012,331 57	Reserve Fund	5,000,000 00
Office Furniture and Sundry Equipment, less provision of \$339,672.96 for depreciation	312,611 49		
Contractors' and other security deposits lodged with the Department of Finance	445,250 00		
Other Assets	151,285 88		
			\$445,150,097 03

AUDITOR'S REPORT

NOTE.—No provision has been made in the above statement for possible losses in respect of joint loans made with lending institutions and guaranteees and other commitments under the Housing Acts, which are obligations of His Majesty under these Acts.

D. B. MANSUR,
President.

JEAN VALIQUETTE, C.A.,
of the firm of
Anderson & Valiquette.
Ottawa, Canada. 16th February, 1952.

To the Minister of Resources and Development, Ottawa.
We have examined the above Balance Sheet of Central Mortgage and Housing Corporation as at 31st December, 1951, and have received all the information and explanations we have required. We report that, in our opinion, it is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at that date, according to the best of our information, the explanations given to us and as shown by the books of the Corporation.

WM. H. CAMPBELL, C.A.,
of the firm of Campbell,
Glendinning and Dever.

CENTRAL MORTGAGE AND HOUSING CORPORATION—Concluded

Statement of Income and Expenditure for the Year ended 31st December, 1951

Income:			
Interest earned on loans under the Housing Acts	7,103,355	92	
<i>Less:</i> Interest on borrowings from the Government of Canada for lending under the Housing Acts	4,844,916	09	2,258,439 83
Property Rentals	13,138,900	39	
<i>Less:</i> Interest on borrowings from the Government of Canada for investment in completed properties	2,320,041	00	10,818,859 39
Other Income			
Interest earned on Agreements for Sale	2,661,235	18	
Fees earned for services provided under Agreements	1,118,501	83	
Miscellaneous	160,036	93	3,939,773 94
			<u>17,017,073 16</u>
Expenditure:			
Administration:			
Salaries, Head Office and Branches	2,951,076	86	
Pension Fund, Retirement Fund, Group and Unemployment Insurance and Medical Examinations	565,784	21	
Directors' Fees and Expenses	7,272	24	
Provision for Auditors' Fees and Expenses	27,000	00	
Legal Expenses	34,442	50	
Office Supplies and Expenses	326,098	32	
Telephone and Telegraph	135,392	34	
Rental and Expenses of Administrative Premises	229,540	84	
Travel Expenses and use of employee-owned cars	428,485	86	
Information services, films and plans	26,765	07	
Depreciation on furniture and equipment	93,288	92	
Other Expenses	189,008	62	
Sub-Total	5,014,155	78	
Property Expenses:			
Operating Expenses of Special Projects	1,161,626	96	
Repairs and Maintenance of Properties	2,416,855	15	
Payments to Municipalities in lieu of taxes and for services	1,816,383	86	
Depreciation on Real Estate	3,403,858	31	
	8,798,724	28	13,812,880 06
			<u>3,204,193 10</u>
<i>Deduct:</i> Loss on disposal of assets through Crown Assets Disposal Corporation	44,921	38	
Loss on Sales of Corporation Owned Real Estate	15,234	70	60,156 08
			<u>\$ 3,144,037 02</u>
Balance transferred to Reserve Fund			
Reserve Fund			
Credit Balance as at 31st December, 1950			5,000,000 00
Add: Income less Expenditure for the year ended 31st December, 1951	3,144,037	02	
Add: Proceeds from sales of properties acquired under Section 34 of The National Housing Act, 1944 and accumulated depreciation thereon	9,843,062	96	12,987,099 98
			<u>17,987,099 98</u>
<i>Deduct:</i>			
Amount transferred to the credit of the Receiver General			12,987,099 98
Credit Balance as at 31st December, 1951, as limited by Section 31 of the Central Mortgage and Housing Corporation Act			<u>\$ 5,000,000 00</u>

ELDORADO MINING AND REFINING (1944) LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO
"THE GOVERNMENT COMPANIES OPERATIONS ACT")

Balance Sheet as at December 31, 1951

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank	1,026,241	Liabilities	
Investments:		Accounts Payable and Accrued Charges	490,678
Non-marketable mining stocks, at nominal value ..		Receiver General of Canada:	
Accounts Receivable	7	Employees' and non residents' income tax	23,598
Advance Payments to Suppliers, etc.	1,046,287	Mine royalties	5,291
Customs Duty Recoverable (estimated)	312,973	Rent, etc.	1,124
Inventories, as certified by the Management:	9,345	Unemployment insurance	1,066
Products, in process and finished, etc., at cost or as valued by the Management	6,586,316*		31,079
Operating supplies, at cost	3,563,343	Capital	521,757
		Capital Stock:	
Prepaid Expenses:		Authorized—110,000 shares of no par value.	
Unexpired insurance	26,291	Issued and fully paid—70,500 shares ...	6,586,080
Miscellaneous	40,645	Surplus:	
Wholly-owned Subsidiary:	66,936	Unappropriated, per Schedule II	12,593,707
Shares of Northern Transportation Company (1947) Limited, at cost (equity as at December 31, 1951, \$3,414,478)	159,147	Reserved for replacement and major overhaul of aircraft, etc., (see footnote —Schedule I)	419,290
Fixed Assets, at cost, less provision for depreciation, per Schedule I	4,711,432		13,012,997
Deferred Expenditures:			19,599,077
Pre-production mine development	2,112,427		
Process research	446,893		
Exploration	79,487		
	2,638,807		
	<u>\$20,120,834</u>		<u>\$20,120,834</u>

NOTE.—* The Company has in hand an inventory of radium amounting to \$166,338 received for processing. Not being the property of the Company, neither the inventory nor the corresponding liability is included above.

Approved on behalf of the Board.

W. J. BENNETT,
Director.

C. G. WILLIAMS,
Director.

I have examined the accounts of Eldorado Mining and Refining (1944) Limited for the year ended December 31, 1951. At the Beaverlodge Division, the condition of the books and records and the state of the inventories were such that it was not practicable to make a complete audit, although it is understood that the Management has since instituted measures to rectify the situation. Otherwise, having obtained all the information and explanations I have required, I certify that, subject to the foregoing, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General of Canada.

SCHEDULE I

ELDORADO MINING AND REFINING (1944) LIMITED—Continued

Fixed Assets as at December 31, 1951

	Cost	Provision for Depreciation	Net Values
Mining Claims, at nominal value	1		1
Land—Port Hope	19,407		19,407
Roads and Airstrip—Beaverlodge	155,924		155,924
Townsite—Beaverlodge	23,583		23,583
Buildings—			
Port Radium	666,112	649,718	16,394
Beaverlodge	461,156	66,350	394,806
Port Hope	383,250	206,687	176,563
Power Facilities—Beaverlodge	278,464	50,520	227,944
Machinery and Equipment (including Office Furnishings)—			
Port Radium	1,268,713	1,089,672	179,041
Beaverlodge	824,386	141,739	682,647
Port Hope	775,429	662,602	112,827
Edmonton	171,438	157,182*	14,256
Ottawa	64,914	9,959	54,955
Construction in Progress—			
Port Radium	1,896,399		1,896,399
Beaverlodge	756,685		756,685
Totals	\$ 7,745,861	\$ 3,034,429	\$ 4,711,432

NOTE.—*Depreciation on aircraft included in this amount is based on actual cost; but as some purchase prices were abnormally low an additional provision of \$304,655, to meet the estimated increase of replacement over original cost of these aircraft, is included in the item "Reserved for replacement and major overhaul of aircraft, etc.," shown on the Balance Sheet.

SCHEDULE II

Unappropriated Surplus for the year ended December 31, 1951

Amount as at January 1, 1951	9,336,288
Deduct:	
Prior years' adjustments	26,032
	9,310,256
Revenues for the year 1951:	
Excess of revenue over expenditure, per Schedule III	1,505,645
Values arising out of depletion of ore bodies, per Schedule IV	1,571,595
Excess over book values of amount received in settlement of fire loss	206,211
	3,283,451
Amount as at December 31, 1951, transferred to Balance Sheet	\$12,593,707

ELDORADO MINING AND REFINING (1944) LIMITED—*Continued*

Statement of Revenue and Expenditure for the year ended December 31, 1951

Sales and Rentals of Products (<i>less</i> United States income tax on rentals)	7,501,430	
<i>Deduct:</i> Cost of sales, per Schedule IV	5,739,161	
		1,762,269
Other Revenues:		
Interest earned—		
Bank deposits	3,702	
Government of Canada bonds	44,847	
		48,549
Miscellaneous		15,825
		64,374
		1,826,643
Administrative and Selling Expenses:		
Salaries	121,889	
Travel	27,711	
Advertising	21,124	
Geologists' consulting fees	15,000	
Office expenses	14,564	
Commissions	14,556	
Telephone and telegraph	13,634	
Employees' group insurance and pension plan	7,237	
Office rent	6,784	
Directors' fees	5,250	
Legal fees	3,410	
Miscellaneous	9,087	
		260,246
<i>Less, apportionment to:</i>		
Northern Transportation Company (1947) Limited	14,250	
Pre-production mine development	49,394	
Exploration	6,350	
Process research	3,000	
		72,994
		187,252
Excess of Operating Revenue over Expenditure		1,639,391
<i>Deduct:</i> Exploration expenses for the year		133,746
Excess of Revenue over Expenditure, transferred to Schedule II		\$ 1,505,645

SCHEDULE IV

ELDORADO MINING AND REFINING (1944) LIMITED—*Continued*

Statement of Cost of Sales for the year ended December 31, 1951

Opening Inventory of products, finished and in process, etc., as at January 1, 1951		6,888,840
Products purchased		165,532
Production costs:		
Mining, milling and transportation of ore concentrates (including provision for depreciation \$256,284)	2,265,333	
Provision for depletion of ore bodies (computed on quantities of ore produced)	1,571,595	
Refining expenses (including provision for depreciation \$100,409)	1,455,730	
Other costs	41,359	
	<u>5,334,017</u>	
Less, Inventory adjustments	62,912	
		<u>5,271,105</u>
		12,325,477
Deduct: Closing inventory of products, finished and in process, etc., as at December 31, 1951		6,586,316
Total, Transferred to Schedule III		<u>\$ 5,739,161</u>

ELDORADO MINING AND REFINING (1944) LIMITED

AND ITS WHOLLY-OWNED SUBSIDIARY NORTHERN TRANSPORTATION COMPANY (1947) LIMITED

Consolidated Balance Sheet as at December 31, 1951

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank		Liabilities	
Investments:		Accounts Payable and Accrued Charges	649,616
Non-marketable mining stocks, at nominal value		Provision for Claims in Respect of Freight Operations	8,224
Accounts Receivable		Receiver General of Canada:	
Advance Payments to Suppliers, etc.		Employees' and non-residents' income tax	24,610
Inventory, as certified by the Management:		Nine royalties	5,291
Products, in process, finished, etc., at cost or as valued by the Management		Rent, etc.	1,292
Operating supplies, at cost		Unemployment insurance	1,066
			32,259
Prepaid Expenses, including unexpired insurance \$29,335	6,586,316		690,099
Fixed Assets, at cost:	3,775,334	Capital	
Land, including mining claims at nominal value \$1	54,400	Capital Stock—Eldorado Mining and Refining (1944) Limited:	
Buildings and works, including roads, airstrip and townsite	2,484,363	Authorized—110,000 shares of no par value.	
Machinery and equipment, including office furnishings	7,092,173	Issued—70,500 shares fully paid	6,586,080
Power facilities	278,464	Consolidated Surplus:	
		Unappropriated	15,477,993
Less: Provision for depreciation	4,039,385	Reserved—for replacement of aircraft \$419,290; and for fire and marine loss on water-craft \$371,045	790,335
	2,653,084		16,268,328
Construction in progress	6,746,869		22,854,408
Deferred Development and Research Expenditures	2,638,807		
	\$23,544,507		\$23,544,507

Approved on behalf of the Board.

W. J. BENNETT,
Director.

C. G. WILLIAMS,
Director.

I have examined the accounts of Eldorado Mining and Refining (1944) Limited and its wholly-owned subsidiary Northern Transportation Company (1947) Limited, for the year ended December 31, 1951. At Eldorado's Beaverlodge Division, the condition of the books and records and the state of the inventories were such that it was not practicable to make a complete audit, although it is understood that the Management has since instituted measures to rectify the situation. Otherwise, having obtained all the information and explanations I have required, I certify that subject to the foregoing, the above Consolidated Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Companies' affairs as at December 31, 1951, according to the best of my information and the explanations given to me and as shown by the Companies' books.

WATSON SELIAR,
Auditor General of Canada.

EXPORT CREDITS INSURANCE CORPORATION

(INCORPORATED UNDER "THE EXPORT CREDITS INSURANCE ACT")

Statement of Assets and Liabilities as at December 31, 1951

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Banks	127,313	Account Payable	252
Accounts Receivable:		Policyholders' Deposits	33,105
Premiums due from policyholders	58,691	Receiver General of Canada:	
Other	392	Receipts, less overhead, arising out of contracts entered into under Section 20A of the Act	17,508
Accrued Interest on Investments	59,083	Underwriting Reserve:	
Investments—Government of Canada Bonds, at amor- tized cost, (market value \$11,176,031)	89,515	Balance at December 31, 1950	1,403,006
Possible Recoveries against Claims Paid of \$182,492, at nominal value	11,749,856	Net result of operations for the year ended December 31, 1951, per Schedule I	582,077
Deferred Charges	1		1,985,083
Office Furnishings and Equipment, at cost	342		
Less—Reserve for depreciation	17,412	Capital:	2,035,918
	7,574	Capital Stock;	
		Authorized, issued and fully paid—50,000 shares, par value \$100 each, held in trust for His Majesty by the Minister of Trade and Commerce	5,000,000
		Capital Surplus;	
		Paid in by the Minister of Finance, as directed under Sec. 10(3) of the Act, at the rate of \$100 per share of capital stock issued	5,000,000
			10,000,000
			<u>\$12,035,948</u>

NOTE.—By Section 14 of the Act, the Corporation's liability under contracts of insurance issued and outstanding shall not at any time exceed a total of ten times the aggregate amount of the paid-up capital and surplus of the Corporation; in this regard, the maximum potential risk at December 31, 1951, was \$36,685,590.

Approved on behalf of the Board.

WM. FREDERICK BULL,
Director.

H. T. AITKEN,
Director.

I have examined the accounts of the Export Credits Insurance Corporation for the year ended December 31, 1951, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at December 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SEILAR,
Auditor General of Canada.

EXPORT CREDITS INSURANCE CORPORATION—*Concluded*

Statement of Operations for the year ended December 31, 1951

Income			
Premiums on risks underwritten		345,935	
Interest on investments		296,244	
Profit on sale of investments		1,296	
			643,475
Expenses			
Salaries		76,627	
Travel		5,738	
Telephone, telegrams, cables and credit reports		5,183	
Stationery, printing, postage and office supplies		2,881	
Rents		2,677	
Advisory Council meeting in Ottawa		1,137	
Depreciation of office furnishings and equipment		1,741	
Other		3,165	
			99,149
Policyholders' Claims			544,326
Payments		1,703	
Recoveries:			
Applicable to payments in 1951	994		
Applicable to payments prior to 1951	38,460		
			39,454
Excess of recoveries over claims paid			37,751
Net result of operations, for the year, added to Underwriting Reserve ..			\$ 582,077

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO
"THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at December 31, 1951

ASSETS		LIABILITIES AND CAPITAL	
Cash on hand and in Bank	1,222,841	Liabilities	
Accounts Receivable	113,574	Accounts Payable and Accrued Charges	162,506
Prepaid Expenses:		Provision for Claims in Respect of	8,224
Inventories of operating supplies, as		Freight Operations	
determined and certified by the		Receiver General of Canada:	
Management, at cost	211,991	Employees' income tax	1,012
Unexpired insurance	3,044	Unemployment insurance	168
			<u>1,180</u>
Fixed Assets, at cost, per Schedule I:			
Land	34,992	Capital	171,910
Buildings, vessels, vehicles, equipment and		Shareholders:	
furnishings	4,781,632	Capital Stock—	
Less: Provision for depreciation	<u>2,781,186</u>	Authorized, 50,000 shares of no par	
		value.	
	2,000,446	Issued, 1,520 shares, fully paid	
		Surplus—	152,000
		Unappropriated, at January 1, 1951	2,445,459
		Excess of Revenue over Expenditure	
		for the year, per Schedule II	445,974
			<u>2,891,433</u>
		Reserved against fire and marine loss	
		on boats, etc.	371,045
			<u>3,262,478</u>
			<u>3,414,478</u>
			<u>\$ 3,586,388</u>

Approved on behalf of the Board.

W. J. BENNETT,
Director.

H. H. HAYDON,
Director.

I have examined the accounts of Northern Transportation Company (1947) Limited for the year ended December 31, 1951, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General of Canada.

SCHEDULE I

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED—*Concluded*

Fixed Assets as at December 31, 1951

	Cost	Provision for Depreciation	Net Values
Land	34,992		34,992
Warehouses, service buildings and equipment	740,338	281,136	459,202
Boats and barges, including equipment	3,572,037	2,166,671	1,405,366
Trucks, tractors and service automobile	451,893	324,759	127,134
Office furniture and equipment	17,364	8,620	8,744
Totals	\$ 4,816,624	\$ 2,781,186	\$ 2,035,438

SCHEDULE II

Statement of Operating Revenue and Expenditure for the year ended December 31, 1951

Revenue			
Freight earnings		2,095,913	
Administrative costs recovered		5,559	
Bank interest, etc.		1,636	
Cartage and handling		534	
Miscellaneous		13,561	
			2,117,203
Expenditure			
Operating expenses:			
Salaries and wages	458,091		
Repairs and maintenance (including salaries and wages)	175,412		
Insurance	131,092		
Fuel oil	123,446		
Messing expense	73,808		
Cartage and handling	35,544		
Transportation of employees	19,041		
Prairie spur expense	17,309		
Property taxes	13,186		
Claims and freight losses	11,426		
Miscellaneous	22,549		
	1,080,904		
Deduct—Company's charges, included above, for transporting its own supplies	30,984		
		1,049,920	
Depreciation—			
Boats, barges and boat equipment	376,633		
Trucks and tractors	72,967		
Warehouses buildings and equipment	60,529		
Office furniture and equipment	1,704		
		511,833	
Administrative expenses:			
Salaries	50,711		
Ottawa office expense	14,250		
Contributions to employees' pension plan	12,237		
Advertising and public relations	9,970		
Stationery and office supplies	7,384		
Travel	4,472		
Telephone and telegraph	3,421		
Office rent	3,288		
Legal fees	94		
Miscellaneous	4,683		
		110,510	
			1,672,263
Excess of Revenue over Expenditure			444,940
Add—Prior year's adjustments (freight claims, etc.)			1,034
Amount transferred to Unappropriated Surplus, per Balance Sheet			\$ 445,974

NORTHWEST TERRITORIES POWER COMMISSION

(ESTABLISHED UNDER THE NORTHWEST TERRITORIES POWER COMMISSION ACT)

Balance Sheet as at March 31, 1952

ASSETS		LIABILITIES AND CAPITAL	
Cash on hand and in bank	435,869	Liabilities	
Accounts Receivable	122,561	Accounts Payable and Accrued Charges	110,681
Inventories—Food and returnable containers, as certified by the Management, at cost	4,234	Salaries and Wages	6,887
Security Deposits—per contra:		Security Deposits—per contra:	
Cash on hand and in bank	49,875	Construction contractors	109,500
Securities	135,000	Consumers	75,375
Prepaid Insurance	184,875		184,875
Fixed Assets:	1,876	Capital	
Power plants, distribution systems, general plant, construction plant, and capital works under construction, at cost	6,201,750	Government of Canada:	
Deduct—Charges against income for amortization of debt, in lieu of provision for depreciation and obsolescence	377,248	Advances received on Capital Account—repayable within 20 years with interest at 3½% p.a. (including \$187,075 repayable as at March 31, 1952), under authority of s.17(1) of the Act	6,259,081
	5,824,502	repayable on or before May 1, 1952, under authority of s.17(2) of the Act	5,161
		Surplus:	
		Balance as at April 1, 1951	50,517
		Net revenue for the year, per Schedule I	148,963
		Deduct—Provision for amortization of debt, per Schedule V	199,480
			192,248
			7,232
			6,271,474
			<u>\$ 6,573,917</u>

NOTE.—Details of assets and liabilities, according to locations, are provided in Schedule V.

Certified Correct.

A. D. WYMBES,
Accountant.

Approved.

J. M. WARDLE,
Chairman.

I have examined the accounts of the Northwest Territories Power Commission for the year ended March 31, 1952, and have obtained all the information and explanations I have required. Subject to the sufficiency or otherwise of the charges against revenue or amortization of debt—to meet requirements arising from depreciation and obsolescence, the above Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1952, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

WATSON SELLAR,

Auditor General of Canada.

SCHEDULE I

NORTHWEST TERRITORIES POWER COMMISSION—Continued

Statement of Income and Expenses for the year ended March 31, 1952

	Total	Snare River Plant	Fort Smith Plant
Income			
Sales of power—			
Mines	301,025	301,025	
Commercial	45,025	33,213	11,812
Sales of lighting—			
Commercial	29,576		29,576
Domestic	11,004		11,004
Municipal	360		360
Connection charges	202		202
Rents—			
Staff house	1,021	1,021	
Cottages	867	867	
Interest	2,466	2,403	63
Total Income	391,546	338,529	53,017
Expenses			
Operating, per Schedule II.....	70,451	47,388	23,063
Maintenance, per Schedule III.....	3,669	3,387	282
Administrative and general, per Schedule IV.....	24,070	20,278	3,792
Interest	142,667	138,438	4,229
Cash discounts on power and light accounts.....	1,726		1,726
Total Expenses	242,583	209,491	33,092
Net Revenue for the year, before providing for retirement of debt, per Balance Sheet.....	\$ 148,963	\$ 129,038	\$ 19,925

SCHEDULE II

Statement of Operating Expenses for the year ended March 31, 1952

	Total	Snare River Plant	Fort Smith Plant
Salaries and wages	46,022	35,828	10,194
Employer's contributions to employees' welfare schemes—			
Superannuation Fund, net.....	730	119	611
Unemployment insurance	373	289	84
Workmen's compensation	586	455	131
Hospitalization and medical services.....	352	352	
Diesel oil	11,197		11,197
Charter of aircraft.....	9,322	9,322	
Tractors, snowmobile, boat, etc.....	168	168	
Lubricating oil	547		547
Supplies	917	622	295
Miscellaneous	237	233	4
Totals	\$ 70,451	\$ 47,388	\$ 23,063
Distributed as follows:			
Production of power.....	53,896	30,835	23,061
Transmission system	7,065	7,063	2
General plant	9,490	9,490	
Totals	\$ 70,451	\$ 47,388	\$ 23,063

NORTHWEST TERRITORIES POWER COMMISSION—Continued

Statement of Maintenance Expenses for the year ended March 31, 1952

	Total	Snare River Plant	Fort Smith Plant
Insurance	619	619	
Transportation equipment	866	866	
Transformers and meters	72	72	
Furniture and fixtures	261	261	
Poles and fixtures	49		49
Construction equipment	50	50	
Generators	54	22	32
Communication systems	21	21	
Reservoirs, dams and waterways	68	68	
Structures and improvements	299	290	9
Engines	120		120
Street lighting equipment	20		20
Accessory electrical equipment	778	768	10
Miscellaneous power plant equipment	38	38	
Miscellaneous	354	312	42
Totals	\$ 3,669	\$ 3,387	\$ 282
Distributed as follows:			
Production of power	1,142	929	213
Transmission system	261	192	69
General plant	2,266	2,266	
Totals	\$ 3,669	\$ 3,387	\$ 282

SCHEDULE IV

Statement of Administrative and General Expenses for the year ended March 31, 1952

	Total	Snare River Plant	Fort Smith Plant
Salaries—executives and officers	9,034	7,195	1,839
Salaries and wages	1,436	1,338	98
Employer's contributions to employees' welfare schemes—			
Superannuation Fund, net	58	16	74
Unemployment insurance	63	53	10
Workmen's compensation	97	83	14
Hospitalization and medical services	30	28	2
Travel expense	6,066	4,736	1,330
Freight and express	415	409	6
Stationery and office supplies	448	313	135
Telephone and telegraph	475	456	19
Postage	231	114	117
Advertising	28	28	
Miscellaneous	872	724	148
Boarding house—excess of food costs over recoveries of \$2,983	4,817	4,817	
Totals	\$ 24,070	\$ 20,278	\$ 3,792

NOTE.—As provided under Section 25 of the Northwest Territories Power Commission Act, the staff of the Comptroller of the Treasury do the Commission's accounting. The costs of these services and the rental value of the premises occupied by the Commission at Ottawa are borne from votes of Parliament provided for the Departments of Finance and Public Works, respectively; in consequence, they are not reflected in the figures shown above.

NORTHWEST TERRITORIES POWER COMMISSION—*Concluded*

Statement of Assets and Liabilities according to Location as at March 31, 1952

	Total	Snare River Plant	Fort Smith Plant	Mayo River Project	Hay River Project
Assets					
Cash on hand and in bank	435,869	137,548	26,131	268,686	3,504
Accounts receivable	122,561	116,576	5,985		
Inventories	4,234	1,912		2,322	
Security deposits—					
Cash on hand and in bank	49,875		375	49,500	
Securities	135,000	50,000		85,000	
Prepaid insurance	1,876	1,876			
Fixed assets, as summarized below	5,824,502	4,155,630	128,486	1,538,729	1,657
Total Assets	\$ 6,573,917	\$ 4,463,542	\$ 160,977	\$ 1,944,237	\$ 5,161
Liabilities					
Accounts payable and accrued charges	110,681	805	170	109,706	
Salaries and wages	6,887	4,693	2,163	31	
Security deposits, per contra—					
Construction contractors	109,500			109,500	
Consumers	75,375	50,000	375	25,000	
Total Liabilities	302,443	55,498	2,708	244,237	
Capital					
Government of Canada:					
Advances for Capital Account	6,264,242	4,430,000*	129,081	1,700,000	5,161**
Surplus:					
Opening balance as at April 1, 1951	50,517	36,081	14,436		
Net revenue for the year, per Schedule I	148,963	129,038	19,925		
Provision for amortization of debt	192,248	187,075	5,173		
Total Capital	6,271,474	4,408,044	158,269	1,700,000	5,161
Total Liabilities and Capital ..	\$ 6,573,917	\$ 4,463,542	\$ 160,977	\$ 1,944,237	\$ 5,161
SUMMARY OF FIXED ASSETS					
Power plants	2,575,919	2,482,120	93,799		
Transmission plant	1,396,850	1,396,850			
Distribution plant	38,928		38,928		
General plant	454,234	453,302	932		
Construction plant	195,433	195,433			
Capital works under construction	1,540,386			1,538,729	1,657
Total Fixed Assets	6,201,750	4,527,705	133,659	1,538,729	1,657
<i>Deduct, charges against income for amortiza-</i>					
<i>tion of debt in lieu of provision for depre-</i>					
<i>ciation and obsolescence</i>					
	377,248	372,075	5,173		
Totals	\$ 5,824,502	\$ 4,155,630	\$ 128,486	\$ 1,538,729	\$ 1,657

NOTES.— *This includes \$187,075 repayable as at March 31, 1952.

**This is repayable on or before May 1, 1952.

POLYMER CORPORATION LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO
"THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1952

ASSETS		LIABILITIES	
Current		Current	
Cash	7,840,286	Accounts Payable and Accrued Liabilities.....	2,306,937
Advances and Deposits.....	362,219	Receiver General of Canada—duty, taxes, unemploy- ment insurance, workmen's compensation.....	150,988
Accounts Receivable	4,358,880	Debtenture Interest Accrued.....	320,000
Claims—duty, sales tax, and others.....	207,375	Dividend Payable	6,000,000
Inventories, valued at cost:		Claims in respect of Natural Rubber Operations— estimated	115,000
Operating and maintenance supplies.....	3,536,254		
Coal	1,180,710	Long Term Debt	8,892,945
Prime materials and intermediate products.....	1,819,145	Debtentures, held by Her Majesty in right of Canada, 4%, maturing \$1,000,000 annually, March 31, 1953 to 1960, or sooner at the option of the Corporation.	8,000,000
Finished products	1,950,856	Reserve for Fire and Similar Losses.....	400,000
		Capital and Surplus	
Prepaid Charges	21,255,725	Common Stock:	
Fixed	21,618	Authorized—3,000,000 shares of no par value.	
Land, Buildings and Equipment, at cost.....	66,285,318	Issued —2,000,000 shares, fully paid and held in trust for Her Majesty in right of Canada pursuant to an Agreement dated March 31, 1952 made under authority of Appropriation Act, No. 2, 1952	30,000,000
Less: Reserve for depreciation.....	29,112,476	Surplus, per Schedule II.....	11,157,240
			41,157,240
			\$58,450,185

Approved on behalf of the Board.

J. D. BARRINGTON,
Director.

E. R. ROWZEE,
Director.

I have examined the accounts of Polymer Corporation Limited for the year ended March 31, 1952, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1952, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,

Auditor General of Canada.

SCHEDULE I

POLYMER CORPORATION LIMITED—*Concluded*

Statement of Income for the year ending March 31, 1952

Gross Income, less freight, duty and marketing allowances:

Sales of products and services—

Rubbers	36,634,466
Chemicals	6,916,693
Utilities	2,201,844
Other income	142,462

45,895,465

Expenses

Cost of products sold and other charges, excluding depreciation.....	31,306,937
Administrative	281,324
Sales and technical service.....	87,023
Research and development.....	678,463

32,353,747

Net income, before depreciation and debenture interest.....	
Depreciation	4,845,932
Debenture interest	320,000

13,541,718

5,165,932

Net Income

\$ 8,375,786

SCHEDULE II

Statement of Surplus

Distributable

Distributable surplus arising from Agreement with Her Majesty, effective April 1, 1951

9,640,950

Provision for fire and similar losses..... 400,000

Extraordinary expense arising from fire damage..... 512,752

Dividend declared

6,000,000

6,912,752

Balance at March 31, 1952.....

2,728,198

Earned

Net income for the year, per Schedule I..... 8,375,786

Reduction in liability with respect to natural rubber operations..... 53,256

Balance at March 31, 1952.....

8,429,042

Total Surplus at March 31, 1952.....

\$11,157,240

TRANS-CANADA AIR LINES

GEORGE A. TOUCHE & CO.

CHARTERED ACCOUNTANTS

LEWIS BUILDING

465 ST. JOHN STREET

MONTREAL 1.

MONTREAL, TORONTO, WINNIPEG,
REGINA, EDMONTON, CALGARY, CRANBROOK,
VANCOUVER, VICTORIA

REPRESENTED IN THE
UNITED STATES OF AMERICA AND GREAT BRITAIN

6th March, 1952

TRANS-CANADA AIR LINES

THE RIGHT HONOURABLE THE MINISTER OF TRADE AND COMMERCE,
OTTAWA, CANADA.

Sir,

We have audited the accounts of the Trans-Canada Air Lines and its Subsidiary Company for the year ended 31st. December, 1951, under authority of the Trans-Canada Air Lines Act, 1937 as amended and we now report, through you, to Parliament.

Our examination of the accounts was made in accordance with generally accepted auditing standards, and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. In this connection we worked in collaboration with the executive accounting officers having as a common objective the securing of maximum internal protection to the Air Lines in the control of cash receipts and expenditures, securities held, material stores and accounts receivable of all types. The Air Lines are further protected by fidelity bond insurance with outside underwriters.

Our audit of the accounts included the verification of the Consolidated Balance Sheet and the Income Accounts and certification thereof.

INCOME ACCOUNTS

DEPRECIATION

Provision for depreciation on capital assets was made during the year on the following bases:

(a) Flight equipment in service—

North Star M2 — 7 year estimated life from date of being put into service.

DC3 — 4 year estimated life from date of being put into service.

(b) Ground facilities — estimated life, the period depending upon the type of asset.

In view of the uncertainties of the market for second-hand aircraft four years hence, it has been deemed advisable to adjust the residual value of North Star M2 aircraft from the previous estimate of \$67,000 to \$30,000 per aircraft. This action is in line with the policy adopted by Airlines in the United States. The estimated life from the date of installation of permanent and temporary buildings has been reduced from thirty-three and a third years to twenty and ten years respectively.

Two used North Star M2 aircraft were purchased during the year and the net book value of these aircraft was brought into line with the depreciated value of similar aircraft already owned by the Airlines by charges to Flight Equipment Depreciation Accounts.

During the year the remaining five of the twenty-seven DC3 aircraft became fully depreciated with a residual value of \$5,000 each.

INTEREST ON CAPITAL INVESTED

Interest at the rate of 3% was paid to the Canadian National Railway Company on its investment in the capital stock of the company.

NON-OPERATING INCOME—NET

Temporary cash investments consisting of Canadian National Railway 2½% guaranteed bonds and 3% bonds and debentures guaranteed by the Provinces of Ontario and Quebec carried at cost in the Balance Sheet at 31st. December 1950, were sold during the year and the resultant loss has been charged against Non-Operating Income. Credits to this account comprise interest earned on temporary cash investments, interest on deposits with the Canadian National Railways and discounts earned on purchases. In the case of the Atlantic Services the expense arose through the sale of foreign currencies.

TRANS-CANADA AIR LINES—*Continued*

CONSOLIDATED BALANCE SHEET

ASSETS AND LIABILITIES

Accounts receivable and payable of all classifications have been tested by us with the subsidiary and controlling records, cash and other transactions subsequent to the year end, departmental files and general supporting information but such accounts have not been verified by direct communication with the individual debtors and creditors.

A physical inventory of material and supplies was taken late in 1951. We have received a certificate from the responsible officers to the effect:—

(a) That the quantities were determined by actual count, weight or measurement or by a conservative estimate where such actual basis was impracticable, and

(b) That the inventory pricing was based on latest invoice price for new materials, and that proper allowance for condition has been made in pricing usable second-hand, obsolete and scrap materials.

Ledger values were brought into agreement with the physical inventory by a charge to operating expenses of \$8,000.

During the year surplus funds of \$11,000,000, made available through accumulated depreciation accruals, were deposited with the Canadian National Railways. Interest at the rate of 3% was paid to the Airlines on these deposits.

The Insurance Fund investments consist of securities of the Government of Canada, Canadian National Railways (Guaranteed by the Government of Canada), Provinces of Ontario and Quebec and securities guaranteed by the Province of Ontario, together with cash and sundry current assets. The year-end market value of these securities was 11.08% less than cost.

Advance payment on purchase of Aircraft represents an advance of 25% on the purchase of five Lockheed Super Constellations due for delivery in late 1953.

Capital assets are carried on the basis of cost, less accrued depreciation.

INSURANCE RESERVE

The Insurance Reserve amounts to \$4,572,000 of which \$3,010,000 is applicable to the North American Services and \$1,562,000 to the Atlantic Services. The Reserve in respect of the North American Services reached the maximum considered necessary in 1949. The Reserve applicable to the Atlantic Services increased by \$514,000.

PROFIT AND LOSS

The profit for the year, amounting to \$3,891,000, has been reserved as a contribution towards increased cost of future purchases of capital assets.

Where foreign currencies are involved, the Balance Sheet accounts of the Air Lines are converted generally as follows:—

(a) United States Currency—at the dollar par of exchange.

(b) Sterling Currency—at the rate of \$2.95 to the pound.

Dollar amounts stated in this report are to the nearest thousand.

Yours faithfully,

GEORGE A. TOUCHE & CO.

TRANS-CANADA AIR LINES—Continued
Consolidated Balance Sheet at 31st December, 1951

ASSETS		LIABILITIES	
Current Assets:		Current Liabilities:	
Cash	2,585,994	Accounts payable	2,962,440
Working fund advances	11,852	General	1,343,970
Special deposits	11,452	Traffic balances to other carriers	
Accounts receivable		Air travel plan deposits	4,306,410
Government of Canada	2,236,883	Salaries and wages	839,375
Traffic balances from other carriers	1,032,900	Prepaid transportation	812,400
Agents	568,871	Other current liabilities	1,324,702
Other	1,157,921		44,609
Materials and supplies	5,096,575		7,327,496
Other current assets	2,099,620	Reserves:	
	41,754	Insurance	4,571,976
	9,847,247	Overhaul	860,764
Investments and Special Funds:		Capital Stock:	
Deposits with Canadian National Railways	11,000,000	Common stock—fully paid	25,000,000
Insurance fund	4,571,976	Profit and Loss:	
Advance payment on purchase of aircraft	1,952,344	North American Services—surplus year 1951	3,843,726
Joint associations	27,049	Atlantic Services—surplus year 1951	47,231
Capital Assets:		Surplus year 1951	3,890,957
Property and equipment	31,029,783	Reserved for replacement of capital assets	3,890,957
Less: Accrued depreciation	16,777,206		\$41,651,193
			\$ 41,651,193

T. H. COOPER,
Comptroller.

CERTIFICATE OF AUDITORS

We have examined the books and records of the Trans-Canada Air Lines and its Subsidiary Company for the year ended the 31st December, 1951. In our opinion, proper books of account have been kept by the Air Lines, and the Consolidated Balance Sheet at the 31st December, 1951, and the Income Accounts for the year ended that date have been prepared on a basis consistent with that of the preceding year and are in agreement with the books of the Air Lines.

The above Consolidated Balance Sheet and the relative Income Accounts are, in our opinion, properly drawn up so as to give a true and fair view of the state of the Air Lines' affairs at the 31st December, 1951 and of the income and expense for the year.

The transactions of the Air Lines that have come under our notice have, in our opinion, been within the powers of the Air Lines. We are reporting to Parliament in respect of our annual audit.

29th February, 1952.

GEORGE A. TOUCHE & CO.,
Chartered Accountants.

TRANS-CANADA AIR LINES—*Concluded*

Income Accounts

North American Services				Atlantic Services	
Year 1951	Year 1950	Operating Revenues:		Year 1951	Year 1950
28,666,505	24,183,501	..... Passenger		8,245,384	6,027,010
5,741,000	5,400,000	..... Mail		1,484,149	1,177,428
1,688,982	1,473,254	..... Express and Cargo		954,228	822,331
224,771	194,573	..... Excess Baggage		47,942	41,463
73,690	118,921	..... Charter and Other		17,389	98,356
648,341	440,435	..... Incidental Services—Net		217,920	178,227
<u>37,043,289</u>	<u>31,810,684</u>	..... Total		<u>10,967,012</u>	<u>8,344,815</u>
		Operating Expenses:			
7,637,455	6,846,269	..... Flight Operations		2,387,265	2,161,773
5,214,768	4,443,180	..... Ground Operations		1,634,876	1,503,933
8,389,675	9,764,127	..... Maintenance		2,855,455	2,794,930
2,604,774	2,751,109	..... Depreciation		1,135,786	1,023,828
2,106,237	1,620,624	..... Passenger Service		569,979	432,383
4,004,745	3,324,217	..... Sales and Reservation Service		1,229,531	907,765
870,326	929,195	..... Advertising and Publicity		267,206	253,743
1,842,675	1,639,892	..... General and Administrative		585,367	508,033
<u>32,670,655</u>	<u>31,318,613</u>	..... Total		<u>10,665,465</u>	<u>9,586,388</u>
4,372,634	492,071	..... Operating Profit or Loss		301,547	1,241,573
28,681	202,233	..... Non-Operating Income—Net		4,543	27,937
<u>4,343,953</u>	<u>694,304</u>			<u>297,004</u>	<u>1,269,510</u>
500,227	493,098	..... Interest on Capital Invested		249,773	256,902
<u>\$ 3,843,726</u>	<u>\$ 201,206</u>	..... Surplus or Deficit		<u>\$ 47,231</u>	<u>\$ 1,526,412</u>

EASTERN ROCKIES FOREST CONSERVATION BOARD

(ESTABLISHED UNDER THE EASTERN ROCKY MOUNTAIN FOREST CONSERVATION ACT, AND OPERATING UNDER AGREEMENT BETWEEN THE DOMINION AND THE PROVINCE OF ALBERTA)

Statement of Assets and Liabilities as at March 31, 1952

ASSETS		LIABILITIES AND PROPRIETARY EQUITY	
Cash on Hand and in Bank.....	37,179	Liabilities	
Account Receivable—Province of Alberta.....	38,437	Government of Canada:	
Inventories, at cost:		Advances provided under authority of—	
Loose tools and small equipment.....	15,094	Section 8 (1) of the Act, for capital expenditures.....	960,656
Construction materials and supplies.....	80,840	Less: Disbursements, per Schedule I.....	938,680
Deposits and Prepaid Expenses:			
Deposits.....	16,683	Vote 425, contribution towards annual maintenance expenses.....	85,013
Prepaid insurance, etc.....	1,328	Less: Expenditures, per Schedule II.....	40,121
Fixed Assets:			21,976
Capital improvements and works, per Schedule I.....	3,380,267		
Moveable equipment, etc., per Schedule IV.....	507,406		
Less: Provision for depreciation.....	235,598		44,892
	271,808		
		Reserved for:	
		Claims for workmen's compensation.....	6,748
		Employees' retirement fund.....	6,683
	3,652,075	Deferred Liability, for equipment taken over from the Province, to be discharged on termination of the agreement.....	13,431
			25,480
			105,779
		Proprietary Equity*	
		Balance as at March 31, 1952, per Schedule III.....	3,733,957
			\$ 3,839,736

Note:

* The Schedule to the Act, Section 20, provides that, upon termination of the agreement with the Province which is for a period of not less than the twenty-five years ended 1973, (a) all improvements, (b) all other property acquired by the Board shall belong to the Dominion.

Certified Correct.

J. D. MIDDLEMASS,
Secretary.

Approved on behalf of the Board.

HOWARD KENNEDY,
Chairman.

I have examined the accounts of the Eastern Rockies Forest Conservation Board for the year ended March 31, 1952, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the Board's affairs as at March 31, 1952, according to the best of my information and the explanations given to me and as shown by the books of the Board.

J. HOPKINSON,
Assistant Auditor General of Canada.

EASTERN ROCKIES FOREST CONSERVATION BOARD—*Continued*

Statement of Capital Disbursements, from inception to March 31, 1952, from funds provided by the Government of Canada (as authorized under Section 8 (1) of the Act), for the location and construction of forest improvements, the making of a forest inventory, reforestation, and such other works and services as the Board may consider necessary in that area of the East Slope of the Rocky Mountains forming part of the watershed of the Saskatchewan River, as more definitely described in the appendix to the Act. The total expenditure is not to exceed \$6,300,000 during the six years ended March 31, 1954

	1951-52	To date
Improvements and Works:		
New Construction—		
Roads and trails.....	752,330	3,110,845
Buildings	34,196	82,642
	<u>786,526</u>	<u>3,193,487</u>
Other Expenses—		
Range and watershed survey.....	29,914	60,312
Radio network	23,946	37,356
Bow trunk location survey.....		21,795
Camping grounds	21,784	21,784
Stream gauging	3,088	15,763
Water resources survey.....	5,994	6,685
Visibility mapping	822	6,491
Boundary survey		5,078
Miscellaneous improvements	1,653	4,401
Workmen's compensation, provision for.....	377	2,628
Film production		2,465
Radio survey		1,465
Provision for retirement fund.....	557	557
	<u>87,381</u>	<u>186,780</u>
Total—Improvements and Works.....	<u>873,907</u>	<u>3,380,267</u>
Moveable Equipment:		
Tractors and heavy equipment.....	14,691	145,579
Cars and trucks.....	4,662	86,651
Forestry equipment	3,748	53,448
Radio equipment	25,906	46,982
Camp and miscellaneous equipment.....	20,893	44,684
Office furniture and equipment.....	258	2,827
Livestock		80
	<u>70,158</u>	<u>330,251</u>
Additions to (<i>reductions in</i>) Stores and other Inventories:		
Construction materials and supplies.....	6,533	80,940
Loose tools and small equipment.....	1,148	7,811
	<u>5,385</u>	<u>88,751</u>
Total Disbursements	<u>\$ 938,680</u>	<u>\$ 3,849,269</u>

EASTERN ROCKIES FOREST CONSERVATION BOARD—Continued

Statement of Expenditures for Forest Maintenance, Protection and Management
for the year ended March 31, 1952

	Total	Expended by	
		The Board	The Province
Maintenance Expenses:			
Salaries	208,725	38,908	169,817
Automotive expense	18,170	3,522	14,648
Travel	7,273	1,100	6,173
Workmen's compensation	3,231	973	2,258
Wages	3,323		3,323
Rental	4,130	3,600	530
Repairs and replacements (other than motor vehicles).....	5,710	669	5,041
Printing, stationery and office supplies.....	6,947	5,777	1,170
Provision for retirement fund.....	2,023	2,023	
Miscellaneous supplies and expenses.....	1,689	181	1,508
Telegrams and telephones.....	1,206	515	691
Postage and excise.....	859	223	636
Camp supplies	33		33
Uniforms for forest rangers.....	2,492		2,492
Freight, express and cartage	655	120	535
Other expenses	3,457	503	2,954
Interest earned on deposit with W.C. Board	71	71	
Heat, light and power.....	1,813		1,813
Office alterations	179	179	
	<u>271,844</u>	<u>58,222</u>	<u>213,622</u>
Fixed Assets—Moveable Equipment:			
Cars and trucks.....	28,250	8,833	19,417
Forestry equipment	658	649	9
Camp and miscellaneous equipment.....	348	180	168
Office furniture and equipment.....	1,050	1,202	162
Engineering equipment	36	36	
	<u>30,342</u>	<u>10,900</u>	<u>19,442</u>
Other Expenditures:			
Increase in—			
Inventory of loose tools and small equipment.....	478	277	201
Prepaid expenses	1,279	166	1,113
	<u>1,757</u>	<u>443</u>	<u>1,314</u>
Total Expenditures	303,943	69,565	234,378
Deduct: Portion of advance of \$5,000 made to the Province in 1949-50, now accounted for.....	2,696	2,696	
Net Expenditures	<u>\$ 301,247</u>	<u>\$ 66,869</u>	<u>\$ 234,378</u>
Contributable by:			
The Province of Alberta—as required by Section 8 (b) of the Schedule to the Act, being the amount derived by the Province from the surface rights in the area under jurisdiction of the Board.....			261,126
Government of Canada—Vote 425.....			40,121
Total			<u>\$ 301,247</u>

NOTE.—By Section 1 (5) of the Schedule to the Act, the remuneration and expenses of the Members of the Board are paid by the Government by whom each is respectively appointed; such expenses are, therefore, not included above.

SCHEDULE III

EASTERN ROCKIES FOREST CONSERVATION BOARD—*Concluded*

Statement of Proprietary Equity for the year ended March 31, 1952

Balance as at April 1, 1951		2,852,291
Increments on Capital Account:		
Disbursements, per Schedule I	938,680	
Less: Write-offs during the year in respect of items retired, destroyed or lost	435	
		938,245
Increments on Maintenance Account:		
Expenditures, per Schedule II—		
Moveable equipment	30,342	
Other expenditures	1,757	
		32,099
Less: Write-offs during the year in respect of items retired, destroyed or lost \$1,793 and reduction in prepaid expenses \$1,150	2,943	
		29,156
		967,401
		3,819,692
Deduct:		
Provision for depreciation of fixed assets, for the year	83,039	
Portion of advance of \$5,000 made to the Province in 1949-50, accounted for per Schedule II	2,696	
		85,735
Balance as at March 31, 1952, transferred to Balance Sheet.....		\$ 3,733,957

SCHEDULE IV

Fixed Assets—Moveable Equipment as at March 31, 1952

	Book Value—cost, as at March 31, 1952			Provision for Depreciation for March 31, 1952		Depreciated Value
	For maintenance purposes	For capital purposes	Total	Rate per cent	Amount	
	\$	\$	\$		\$	\$
Moveable Equipment—						
Tractors and heavy equipment....	243	145,306	145,549	20	95,233	50,316
Cars and trucks.....	67,576	86,651	154,227	20	88,598	65,629
Forestry equipment.....	10,542	53,448	63,990	10	18,903	45,087
*Equipment taken over from the Province.....		23,763	23,763		**179	23,942
Camp and miscellaneous equipment	9,219	43,660	52,879	10	11,493	41,386
Radio equipment.....		46,976	46,976	20	14,490	32,486
Office furniture and equipment....	7,553	2,827	10,380	10	3,386	6,994
Engineering equipment.....	8,975		8,975	10	3,423	5,552
Livestock.....		80	80	10	16	64
Columbia Ice Fields Gauge House.	587		587	10	235	352
Totals.....	104,695	402,711	507,406	.....	235,598	271,808

NOTES:

* Entered at depreciated value as at April 1, 1948.

** Deficiency of amount realized below book value of equipment sold.

GREATER WINNIPEG DYKING BOARD

Statement of Income and Expenditure for the period from the inception of the Board,
June 28, 1950 to March 31, 1952

INCOME

Contribution towards Cost:

Government of Canada 75% of \$4,677,014.06		
Votes 677 and 624, 1950-51	1,922,207	65
Votes 470 and 793, 1951-52	1,585,552	89
		<hr/>
		3,507,760 54
Government of the Province of Manitoba 25% of \$4,677,014.06		
Cash	1,104,803	52
Account Receivable (amount owing by the Province in respect of provision for uncompleted work)	64,450	00
		<hr/>
		1,169,253 52
		<hr/>
		\$4,677,014 06
		<hr/>

EXPENDITURE

Dyking Programs:

Preliminary Surveys	44,892	77
Dyke Construction	1,990,879	20
Clearing	55,298	12
Pumps and Pump Houses	2,216,665	90
Property Damage	18,762	11
Field Engineering	114,893	71
		<hr/>
		4,441,391 81
Administration—		
General	113,136	91
Drafting	58,035	34
		<hr/>
		171,172 25
		<hr/>
		4,612,564 06

Add:

Provision for Uncompleted Work (Funds to cover, owing to the Board by the Government of the Province of Manitoba)		
		<hr/>
		64,450 00
		<hr/>
		\$4,677,014 06
		<hr/>

NOTE.—In accordance with the terms of an agreement dated March 29, 1952, amending an agreement dated July 10, 1950, between the Government of Canada and the Government of the Province of Manitoba:

- (a) The Government of the Province of Manitoba agrees that upon payment by the Government of Canada of the sum of \$48,337.50, representing seventy-five per cent (75%) of the estimated cost of the uncompleted work of the Board (\$64,450), that it will forthwith cause the work to be carried out and paid for.
- (b) The undertakings of the Government of Canada have been completed.
- (c) The Board shall continue to be a body corporate under the sole direction of the Lieutenant-Governor in Council and shall account only to the Government of the Province of Manitoba.

PUBLIC ACCOUNTS, 1951-52

BANK OF CANADA—*Concluded*

Profit and Loss Account for the year ended December 31, 1951

Profit for the year ended December 31, 1951 after making provision for contingencies and reserves		24,243,017 44
Appropriated as follows: Dividends for the year ended December 31, 1951 at the rate of 4½% per annum:		
No. 34 paid July 3rd, 1951	112,500 00	
No. 35 payable January 2, 1952	112,500 00	
		<hr/> 225,000 00
Balance transferred to the Receiver General of Canada for credit to the Consolidated Revenue Fund		<hr/> <hr/> \$ 24,018,017 44

THE CANADIAN WHEAT BOARD

AUDITORS' REPORT

MILLAR, MACDONALD & CO.

CHARTERED ACCOUNTANTS

The Canadian Wheat Board,
Winnipeg, Manitoba.

Gentlemen:

We have conducted an audit of the accounts and records of The Canadian Wheat Board for the crop year ended 31st July 1951, and have examined the Consolidated Balance Sheet and related statements of operations and schedules, all as enumerated in the Index appearing in Part II of the Report of the Board.

The transactions for the period have been verified in such detail and to such extent as we have considered necessary in view of the system of internal accounting control maintained by the Board. In this connection we have examined vouchers and other documentary evidence in support of grain and financial transactions and have received all the information and explanations which we have required from members, officers and employees of the Board.

Funds on deposit amounting to \$30,451,515.42 have been confirmed by direct correspondence with the depositories. Stocks of grain amounting to \$388,969,672.80 are correctly stated at the ultimate value received from the sale thereof, basis in store Fort William/Port Arthur or Vancouver. Satisfactory evidence has been produced for our inspection in support of accounts receivable and all other assets.

We have checked the liability to Agents of \$162,592,665.76 for grain purchased from Producers but not yet delivered to the Board, and have verified the amounts due to Producers on miscellaneous accounts and on outstanding Producers' certificates. The liability for advances received on Agency wheat stocks in the amount of \$106,866,756.87, and all other liabilities, have been verified by reference to grain records, creditors' statements and other data, and are correctly stated to the best of our information and belief. Provisions for carrying charges, terminal storage, interest and all other charges incident to the realization of the asset "stocks of grain" subsequent to 31st July 1951, are included in the liability for accrued expenses and accounts payable.

The action which was commenced by the Board to recover certain barley which had been vested in the Board for the Crown by Order-in-Council P.C. 1292 was dismissed by the Supreme Court of Canada on 20th November 1950. At the date of this Report a further appeal is pending before the Judicial Committee of the Privy Council. The surplus from the operations of the Board on Oats and Barley Account—P.C. 1292—should be viewed as being subject to the result of this action.

We have reviewed Part II of the Annual Report of the Board which sets forth explanatory comments relative to the financial statements for the crop year under review. In our opinion the information presented therein is accurately recorded and is in agreement with our findings in the course of audit.

We report that in our opinion the Consolidated Balance Sheet and related statements of operations and schedules as enumerated in the Index appearing in Part II of the Report of the Board, are properly drawn up so as to exhibit respectively a true and correct view of the financial position of the Canadian Wheat Board as at 31st July 1951, and of the results of its operations for the 1950-51 crop year, according to the best of our information, the explanations given to us, and as shown by the books of the Board.

Winnipeg, Manitoba,
25 January 1952.

MILLAR, MACDONALD & CO.,
*Chartered Accountants,
Auditors.*

THE CANADIAN WHEAT BOARD—Continued
Consolidated Balance Sheet as at 31st July, 1951

ASSETS		LIABILITIES	
Funds on deposit	30,451,515 42	Liability to Agents for grain purchased from Producers but not yet delivered to the Board	162,592,665 76
Stocks of grain:		Advances received on Agency wheat stocks	106,866,756 87
Wheat stocks—stated at the ultimate value received from the sale thereof, basis in store Fort William/Port Arthur or Vancouver...	341,413,300 47	Amounts due to Producers:	
Oats stocks—stated at the ultimate value received from the sale thereof, basis in store Fort William/Port Arthur	22,923,150 09	Outstanding certificates and cheques:	
Barley stocks—stated at the ultimate value received from the sale thereof, basis in store Fort William/Port Arthur	24,633,222 24	Balance of final payments—Wheat	9,005,742 41
		—Coarse Grains...	146,005 69
		Balance of adjustment payments—	
		Wheat	2,497,952 36
		Coarse Grains	142,557 28
			11,792,257 74
Accounts receivable	388,969,672 80	Other accounts:	
Memberships—In the Winnipeg and Vancouver Grain Exchanges, the Winnipeg Grain and Produce Exchange Clearing Association Limited and the Lake Shippers' Clearance Association	3,761,638 90	Emergency wheat receipts	13,191 35
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	19,075 49	Balance outstanding on other operations of the Board under The Canadian Wheat Board Act	73,036 01
Deferred and prepaid expenses	411,000 00	Provisions for final payment expenses	86,227 36
Office furniture, equipment and automobiles, at cost less depreciation	19,308 87	Due to the Government of Canada	602,508 93
		Refund Account—balance of appropriations....	388,484 04
		Drawback Account—balance of appropriations..	175,344 11
		Accrued expenses and accounts payable	142,933 46
		Surpluses resulting from operations:	9,793,739 50
		1950-51 Pool Account—Wheat	106,154,976 85
		1950-51 Pool Account—Oats	9,793,255 56
		1950-51 Pool Account—Barley	15,322,487 66
			131,270,720 07
			\$423,721,637 84

Approved.

GEO. McIVOR,
Chief Commissioner.

W. C. McNAMARA,
Assistant Chief Commissioner.

W. RIDDEL,
Commissioner.

This is the Consolidated Balance Sheet which is referred to in our report of this date.

MILLAR, MACDONALD & CO.
*Chartered Accountants,
Auditors.*

Winnipeg, Manitoba, 25th January, 1952.

PUBLIC ACCOUNTS, 1951-52

THE CANADIAN WHEAT BOARD—Continued

1950-51 POOL ACCOUNT—WHEAT

Statement of Operations for the Crop Year ended 31st July, 1951

(INCLUDING PROVISION FOR TRANSACTIONS TO 20TH OCTOBER 1951)

	Bushels	Amount
Wheat acquired:		
Purchased from Producers at Board initial prices basis in store		
Fort William/Port Arthur or Vancouver	366,224,857-40	512,026,269 24
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Fort William/Port Arthur or Vancouver	498,372-15	612,811 02
Wheat sold:	366,723,229-55	512,639,080 26
Completed sales at realized prices basis in store Fort William/Port Arthur or Vancouver:		
Domestic	24,801,623-55	44,068,931 20
Export sales at Class II prices	47,596,193-10	79,563,672 85
Export sales under terms of the International Wheat Agreement	97,423,498-20	177,098,402 96
Weight losses in transit and in drying and reconditioning....	1,025,385-15	
Add: Additional differential charges, storage and interest, etc., recovered	170,846,710-40	300,731,007 01
		3,284,514 62
		304,015,521 63
Net proceeds from sales		
Stocks of wheat—stated at the ultimate value received from the sale thereof, basis in store Fort William/Port Arthur or Vancouver, as follows:		
Domestic	27,146,041-15	49,325,091 89
Export sales at Class II prices	32,689,868-50	59,549,571 49
Export sales under terms of the International Wheat Agreement	40,662,462-10	74,199,339 98
Sale to 1951-52 Pool Account—Wheat	95,378,147-00	158,339,297 11
	195,876,519-15	341,413,300 47
	366,723,229-55	645,428,822 10

132,789,741 84

Surplus on wheat transactions
Deduct: Carrying costs, interest, administrative and general
 expenses, etc:
 (including provision for expenses to 20th Oct. 1951)

Carrying charges:

Carrying charges on wheat stored in country elevators
 Storage on wheat stored in terminal elevators.....

17,120,041 48
 5,327,912 24

22,447,953 72

Interest and bank charges, etc
 Net additional freight on wheat shipped from country
 stations to terminal positions
 Handling, stop-off and diversion charges on wheat
 warehoused at interior terminals
 Drying and reconditioning charges, grade adjust-
 ments, etc.
 Administrative and general expenses to 31st July 1951

1,710,381 66

(35,972 39)

578,957 27

527,275 67

1,050,745 57

Add: Proportion of administrative and general
 expenses for the period from 1st August
 1951 to 20th October 1951

1,406,169 06

355,423 49

26,634,764 99

Surplus on operations of the Board on the 1950-51 Pool Account
 —Wheat, for the crop year ended 31st July 1951.....

\$106,154,976 85

PUBLIC ACCOUNTS, 1951-52

THE CANADIAN WHEAT BOARD—Continued

1950-51 POOL ACCOUNT—OATS

Statement of Operations for the Crop Year ended 31st July, 1951

(INCLUDING PROVISION FOR TRANSACTIONS TO 6TH OCTOBER, 1951)

	Bushels	Amount
Oats acquired:		
Purchased from Producers at Board initial prices basis in store		
Fort William/Port Arthur	102,422,598-13	70,317,079 51
Oats otherwise purchased at Board initial prices basis in store		
Fort William/Port Arthur	2,209-16	1,454 34
	<u>102,424,807-29</u>	<u>70,318,533 85</u>
Oats sold:		
Completed sales at realized prices basis in store Fort William/Port Arthur	73,372,071-29	60,874,396 57
Weight losses in drying and reconditioning	282,999-25	
	<u>73,655,071-20</u>	<u>60,874,396 57</u>
Stocks of oats—stated at the ultimate value received from the sale thereof, basis in store Fort William/Port Arthur	28,760,736-09	22,923,150 09
	<u>102,424,807-29</u>	<u>83,797,546 66</u>
		<u>13,479,012 81</u>
Surplus on oats transactions	2,310,335 51	
Deduct: Carrying costs, interest, administrative and general expenses, etc. (including provision for expenses to 6th October 1951)	<u>722,007 44</u>	
Carrying charges:		
Carrying charges on oats stored in country elevators..		3,032,342 95
Storage on oats stored in terminal elevators		4,915 07
Interest and bank charges		(10,831 51)
Freight recovered on shipments of oats to Vancouver for export		(65 14)
Handling, stop-off and diversion charges, etc.		253,811 66
Drying, reconditioning charges, grade adjustments, etc. Brokerage and Clearing Association charges		24,866 00
Administrative and general expenses to 31st July 1951	302,306 07	
Add: Proportion of administrative and general expenses for the period from 1st August 1951 to 6th October 1951		
	<u>78,412 15</u>	<u>380,718 22</u>
		<u>3,685,757 25</u>
Surplus on operations of the Board on 1950-51 Pool Account—Oats, for the crop year ended 31st July 1951		<u>\$ 9,793,255 56</u>

THE CANADIAN WHEAT BOARD—Continued
1950-51 POOL ACCOUNT—BARLEY

Statement of Operations for the Crop Year ended 31st July, 1951
(INCLUDING PROVISION FOR TRANSACTIONS TO 22ND SEPTEMBER, 1951)

	Bushels	Amount
Barley acquired:		
Purchased from Producers at Board initial prices basis in store		
Fort William/Port Arthur	83,521,106-07	87,327,718 34
Barley otherwise purchased at Board initial prices basis in store		
Fort William/Port Arthur	1,656-40	1,564 64
Barley sold:		
Completed sales at realized prices basis in store Fort William/Port Arthur	83,522,762-47	87,329,282 98
Weight losses in drying and reconditioning	62,225,624-32	81,564,170 23
	496,288-17	
Net proceeds from sales	62,721,913-01	81,564,170 23
Stocks of barley—stated at the ultimate value received from the sale thereof, basis in store Fort William/Port Arthur	20,800,849-46	24,633,222 24
	83,522,762-47	106,197,392 47
Surplus on barley transactions		18,868,109 49
Deduct: Carrying costs, interest, administrative and general expenses, etc: (Including provision for expenses to 22nd September 1951)		
Carrying charges:		
Carrying charges on barley stored in country elevators	2,124,394 13	
Storage on barley stored in terminal elevators	793,342 56	
Interest and bank charges	(1,777 13)	2,917,736 69
Freight recovered on shipments of barley to Vancouver for export	(125,820 77)	
Handling, stop-off and diversion charges, etc.	(569 60)	
Drying, reconditioning charges, grade adjustments, etc.	428,540 48	
Brokerage and Clearing Association charges	15,648 17	
Administrative and general expenses to 31st July 1951	261,903 99	
Add: Proportion of administrative and general expenses for the period from 1st August 1951 to 22nd September 1951	49,960 00	311,863 99
Surplus on operations of the Board on 1950-51 Pool Account—Barley, for the crop year ended 31st July 1951		3,545,621 83
		\$ 15,322,487 66

THE CANADIAN WHEAT BOARD—Continued

Statement of Amount Due to the Government of Canada as at 31st July, 1951

TOGETHER WITH FUNDS RECEIVED DURING THE YEAR ENDED AS AT THAT DATE

Due to the Government of Canada:

Oats and Barley Account—P.C. 1292:

Balance of surplus resulting from operations for the period 18th March 1947 to 31st July 1951—(Exhibit VI)	\$ 398,484 04
--	---------------

Funds received from the Government of Canada:

1948 Crop Account, Flax Division:

Deficit resulting from operations for the period 1st August 1948 to 30th November 1950	6,406,198 99
Deduct: Funds received 27th March 1950	3,881,963 67
	<hr/>
	2,524,235 32
Add: Interest thereon to 22nd March 1951	11,706 53
	<hr/>
	2,535,941 85

Delivery Quotas and Permit Regulations:

Administrative and general expenses for the year ended 31st July 1950	76,515 06
Add: Interest thereon to 29th November 1950	156 53
	<hr/>
	76,671 59
	<hr/>
	\$2,612,613 44

EXHIBIT VI

1946 OATS AND BARLEY ACCOUNT—P.C. 1292

Statement of Operations for the year ended 31st July, 1951

Surplus on 1946 Oats and Barley Account to 31st July 1950	6,729,866 13
Add: Interest earned during the year on balance of surplus funds	6,101 27
	<hr/>
	6,735,967 40
Deduct: Administrative and general expenses for the year ended 31st July 1951	12,693 37
	<hr/>
Surplus on operations of the Board on Oats and Barley Account—P.C. 1292—for the period from inception (18th March 1947) to 31st July 1951	\$6,723,274 03

NOTE.—In respect of the surplus shown above, The Canadian Wheat Board paid \$6,324,789.99 to the Government of Canada on 31st March, 1948.

EXHIBIT VII

Statement of Refund Account—P.C. 3376 and 4287—For the year ended 31st July, 1951

Balance of appropriations and net interest earned as at 31st July 1950		179,259 14
Add: Refund payments recovered from purchasers other than processors	1,067 60	
Interest earned on funds on hand	799 59	
	<hr/>	1,867 19
		<hr/>
		181,126 33
Deduct: Refund paid to millers and processors of wheat products	5,678 59	
Proportion of administrative and general expenses for the year ended 31st July 1951	103 63	
	<hr/>	5,782 22
		<hr/>
Balance of appropriations and net interest earned as at 31st July 1951		\$ 175,344 11

EXHIBIT VIII

THE CANADIAN WHEAT BOARD—*Continued*

Statement of Drawback Account for the year ended 31st July, 1951

Balance of appropriations and net interest earned as at 31st July 1950		175,269 94
Add: Interest earned on funds on hand		999 09
		<hr/> 176,269 03
Deduct: Drawback paid to millers and processors of wheat products	10,587 15	
Adjustment of excess profits received from the Commodity Prices Stabilization Corporation Limited	22,648 42	
Proportion of administrative and general expenses for the year ended 31st July 1951	100 00	
		<hr/> 33,335 57
Balance of appropriations and net interest earned as at 31st July 1951		<hr/> \$ 142,933 46

EXHIBIT IX

Statement of Final Payments to Producers to 31st July, 1951

	Total Amounts Payable to Producers	Cheques Cashed by Producers to 31st. July, 1951	Balances Payable to Producers as at 31st. July, 1951
Marketing of Producers' Grain:			
Wheat:			
1940 Crop Wheat Account	26,081,800 16	25,989,114 54	92,685 62
1941 Crop Wheat Account	15,305,476 69	15,263,801 11	41,675 58
1942 Crop Wheat Account	19,692,770 12	19,644,198 56	48,571 56
1943 Crop Wheat Account	36,725,167 12	36,520,598 96	204,568 16
1944 Crop Wheat Account	66,019,001 69	65,765,006 38	253,995 31
1945-49 Pool Account	119,075,039 68	110,710,793 50	8,364,246 18
	<hr/> 282,899,255 46	<hr/> 273,893,513 05	<hr/> 9,005,742 41
Coarse Grains:			
1949-50 Pool Account—Oats	15,546,322 39	15,475,424 99	70,897 40
1949-50 Pool Account—Barley	26,643,973 33	26,568,865 04	75,108 29
	<hr/> 42,190,295 72	<hr/> 42,044,290 03	<hr/> 146,005 69
Total—Producers' Grain	<hr/> \$325,089,551 18	<hr/> \$315,937,803 08	<hr/> \$ 9,151,748 10
Other operations under The Canadian Wheat Board Act:			
1942 Crop Oats and Barley Equalization Funds—P.C. 4450 ..	1,570,750 97	1,566,251 63	4,499 34
1943 Crop Oats Equalization Fund—P.C. 4450 and 8898 ..	8,867,004 74	8,857,136 61	9,868 13
1944 Crop Barley Equalization Fund—P.C. 5998	6,106,932 94	6,100,053 57	6,879 37
1946 Crop Oats Equalization Fund—P.C. 3222 and 1292 ..	3,762,008 54	3,754,044 15	7,964 39
1947 Crop Oats and Barley Equalization Funds—P.C. 1891 and 5207	8,672,234 59	8,634,315 19	37,919 40
1946 Crop Barley Adjustment Payment—P.C. 1292	5,305,206 90	5,301,944 70	3,262 20
1947 Crop Flaxseed Adjustment Payment—P.C. 829	4,687,839 30	4,685,196 12	2,643 18
	<hr/> 38,971,977 98	<hr/> 38,898,941 97	<hr/> 73,036 01
Total—all Accounts	<hr/> \$364,061,529 16	<hr/> \$354,836,745 05	<hr/> \$ 9,224,784 11

NOTE.—In the period from 1st August 1951 to 31st January 1952 the Board paid \$4,884,513.31 in respect to the above liability of \$9,224,784.11.

PUBLIC ACCOUNTS, 1951-52

THE CANADIAN WHEAT BOARD—Continued
Statement of Provisions for Final Payment Expenses to 31st. July, 1951

	Original Provisions	Payment Costs and Other Adjustments to 31st. July, 1950	Payment Costs Year Ended 31st. July, 1951	Exchange, Commissions and Other Adjustments 1950-51 Year	Balance of Original Provisions	Net Interest Credits on Surplus Funds to 31st. July, 1951	Balance as at 31st. July, 1951
Marketing of Producers' Grain:							
Wheat:							
1940 Crop Wheat Account	320,850 00	430,474 19	2,983 92	5 56	(112,613 67)	367 37	(112,246 30)
1941 Crop Wheat Account	178,250 00	246,231 04	1,643 67	29 78	(69,433 82)	220 67	(69,433 82)
1942 Crop Wheat Account	213,900 00	285,530 88	1,777 20	35 74	(73,443 82)	264 85	(73,178 97)
1943 Crop Wheat Account	495,000 00	319,967 91	6,840 66	139 47	168,051 06	2,301 71	170,353 67
1944 Crop Wheat Account	552,500 00	310,722 48	10,592 32	161 53	231,023 67	2,647 08	233,670 75
1945-49 Pool Account	450,052 01	169,017 03	169,017 03	144,091 80	130,943 18	21,733 05	158,676 23
	<u>2,210,552 01</u>	<u>1,592,926 50</u>	<u>192,854 80</u>	<u>144,463 88</u>	<u>280,306 83</u>	<u>27,534 73</u>	<u>307,841 56</u>
Coarse Grains:							
1949-50 Pool Account—Oats	81,867 67		33,494 39	19,980 52	28,392 76	1,094 37	29,487 13
1949-50 Pool Account—Barley	88,713 98		26,136 51	34,296 38	28,281 09	1,949 66	30,230 75
	<u>170,581 65</u>		<u>59,630 90</u>	<u>54,276 90</u>	<u>56,673 85</u>	<u>3,044 03</u>	<u>59,717 88</u>
Total—Producers' Grain	<u>\$2,381,133 66</u>	<u>\$1,592,926 50</u>	<u>\$262,485 70</u>	<u>\$198,740 78</u>	<u>\$336,980 68</u>	<u>\$ 30,578 76</u>	<u>\$ 367,559 44</u>
Other operations under The Canadian Wheat Board Act:							
1942 Crop Oats and Barley Equalization Funds —P.C. 4450	73,866 70	59,382 36	50 40	55	14,433 39	24,745 72	54,886 63
Prairie Farm Assistance Act levy cancelled..						15,707 52	
1943 Crop Oats Equalization Fund—P.C. 4450 and 8898	100,798 49	95,427 54	462 16	11 65	4,897 14	84,180 13	89,077 27
1944 Crop Barley Equalization Fund—P.C. 5998	75,738 31	71,405 68	651 86	1,885 26	5,566 03	40,452 76	46,018 79
1946 Crop Oats Equalization Fund—P.C. 3222 and 1292	55,095 30	60,268 56	874 16	3 86	6,051 28	9,378 48	3,327 20
1947 Crop Oats and Barley Equalization Funds —P.C. 1891 and 5207	71,757 74	64,892 09	1,123 69	16,941 34	22,683 30	13,940 76	36,624 06

1946 Crop Barley Adjustment Payment—								
P.C. 1292	37,057 21	35,899 19	296 01	(148 43)	1,010 44	898 37	1,908 81	
1947 Crop Flaxseed Adjustment Payment—								
P.C. 829	24,496 02	21,523 44	265 35	1 50	2,705 73	401 00	3,106 73	
	<u>438,809 77</u>	<u>408,798 86</u>	<u>3,723 63</u>	<u>(18,957 47)</u>	<u>45,244 75</u>	<u>189,704 74</u>	<u>234,949 49</u>	
Total—all Accounts	<u>\$2,819,943 43</u>	<u>\$2,001,725 36</u>	<u>\$ 256,209 33</u>	<u>\$179,783 31</u>	<u>\$ 382,225 43</u>	<u>\$ 220,283 50</u>	<u>\$ 602,508 93</u>	

NOTE.—As directed by the Government of Canada interest credits on surplus funds, 1940 to 1944 Wheat Crop Accounts inclusive, amounting to \$720,590.96, were transferred to the 1945-49 Pool Account on 31st. December 1950, and were included in the surplus available for distribution to Producers at that date.

THE CANADIAN WHEAT BOARD—Concluded
Schedule of Administrative and General Expenses and Allocations to Operations
for the year ended 31st. July, 1951

Administrative and general expenses:		
Salaries—Board members, officers and staff	1,608,730 67	
Unemployment insurance	15,103 39	
Advisory Committee—travelling expenses and per diem allowance	3,036 45	
Rental and lighting of offices, including maintenance of The Canadian Wheat Board Building, Winnipeg	173,900 26	
Telephone—exchange service and long distance calls	26,582 35	
Telegrams and cables	22,075 61	
Postage	65,475 14	
Printing and stationery	111,622 47	
Office supplies and expenses	28,375 15	
Travelling expenses	33,745 70	
Travelling expenses—Inspectors	32,507 95	
Legal fees and court costs	7,592 69	
Audit fees	58,500 00	
Tabulating equipment—rental and sundries	105,354 86	
Repairs and upkeep of office machinery and equipment	3,609 42	
Grain market publications and services	5,323 26	
Bonds and insurances	2,540 99	
Grain Exchange dues	2,850 00	
Allocations to operations:		
1. Marketing Producers' grain (including cost of distributing adjustment payments):		
1950-51 Pool Account—Wheat	1,050,745 57	
1950-51 Pool Account—Oats	302,306 07	
1950-51 Pool Account—Barley	261,903 99	
1945-49 Pool Account—Wheat	483,977 39	
1949-50 Pool Account—Oats	25,697 02	
1949-50 Pool Account—Barley	18,031 62	
		2,152,661 66
2. Distributing final payments to Producers:		
(a) Wheat:		
1945-49 Pool Account	169,017 03	
1944 Crop Account	10,502 32	
1943 Crop Account	6,840 66	
1942 Crop Account	1,777 20	
1941 Crop Account	1,643 67	
1940 Crop Account	2,983 92	
		192,854 80
(b) Coarse Grains:		
1949-50 Pool Account—Oats	33,494 39	
1949-50 Pool Account—Barley	26,136 51	
1949-50 Pool Account—Flaxseed	58 00	
		59,688 99
3. Other operations under The Canadian Wheat Board Act:		
1948 Crop Account, Flax Division—P.C. 3376 ..	5,000 00	
1947 Crop Flaxseed Adjustment Payment— P.C. 829	265 35	
1947 Crop Oats and Barley Equalization Funds —P.C. 1891 and 5207	1,123 69	
1947 Crop Oats and Barley Adjustment Pay- ment—P.C. 3375	740 02	
1946 Crop Oats Equalization Fund—P.C. 3222 and 1292	874 16	
1946 Crop Barley Adjustment Payment— P.C. 1292	206 01	
1944 Crop Barley Equalization Fund—P.C. 5998 ..	651 86	

Express, freight and cartage on stationery, etc.	14,236 75	1943 Crop Oats Equalization Fund—P.C. 4450 and 8898	462 16
Depreciation on furniture, equipment and automobiles	26,239 44	1942 Crop Oats and Barley Equalization Funds —P.C. 4450	50 40
Contribution to Pension Fund, actuarial and other expenses	79,563 55	Oats and Barley Account—P.C. 1292	12,693 37
		Drawback Account—P.C. 1736 and 4145	100 00
		Refund Account—P.C. 3376 and 4287	103 63
			<hr/> 22,360 65 <hr/>
Total administrative and general expenses for the year ended 31st July, 1951	<hr/> \$2,427,566 10 <hr/>		<hr/> \$2,427,566 10 <hr/>

INDUSTRIAL DEVELOPMENT BANK

Statement of Assets and Liabilities as at 30th September, 1951

LIABILITIES

Capital: Authorized, issued and paid up—250,000 shares par value \$100 each	25,000,000 00
Reserve Fund	2,881,272 96
Bonds and debentures, outstanding	1,250,000 00
Contingent liability under guarantees and underwriting agreements	227,500 00
All other liabilities	102,852 93
Reserve for Losses	400,000 00
	<hr/>
	\$ 29,861,625 89
	<hr/>

G. F. TOWERS,
President.

H. R. EXTENCE,
Chief Accountant.

ASSETS

Cash on hand and deposits with other banks	66,664 09
Loans and investments	29,197,733 50
Guarantees and underwriting agreements as per contra	227,500 00
Property held for sale	36,520 52
All other assets	333,207 78
	<hr/>
	\$ 29,861,625 89
	<hr/>

Auditors' Report.—We have made an examination of the statement of assets and liabilities of the Industrial Development Bank as at 30th September, 1951 and have received all the information and explanations we have required. We report that in our opinion it correctly sets forth the position of the Bank at 30th September 1951, according to the best of our information and as shown by the books of the Bank.

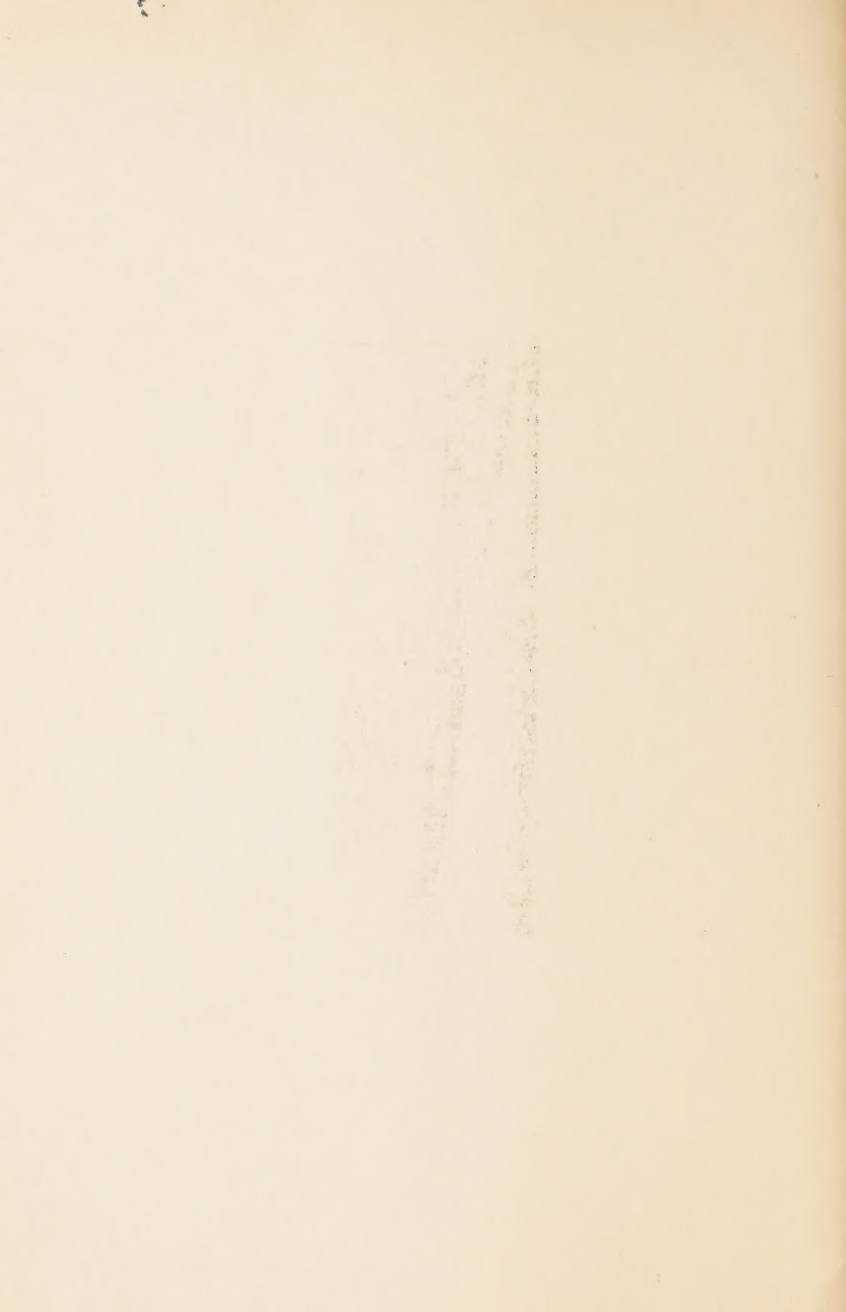
E. J. HOWSON, F.C.A.,
of Thorne, Mulholland, Howson & McPherson.
Ottawa, Canada, 31st October, 1951.

JEAN VALIQUETTE, C.A.,
of Anderson & Valiquette.

INDUSTRIAL DEVELOPMENT BANK—*Concluded*

Statement of Profit and Loss for the year ended 30th September, 1951

Income		
On loans, investments and guarantees		1,255,918 20
Sundry		15,273 68
		<hr/>
		1,271,191 88
Deduct		
Loss on sale of Government of Canada securities	60,184 46	
Less Interest thereon	46,654 39	
		<hr/>
		13,530 07
		<hr/>
		1,257,661 81
Expenses:		
Salaries	400,002 56	
Pension fund, unemployment insurance and group insurance	51,736 62	
Investigation and supervision expenses (including travel)	15,177 88	
Travelling expenses—general	9,039 89	
Rental and other costs—leased premises	51,998 47	
Depreciation of office equipment	6,695 64	
Telephones and telegrams	12,669 72	
Office supplies and expenses	8,956 29	
Directors' fees	5,550 00	
Auditors' fees and expenses	6,000 00	
All other operating expenses	20,729 13	
		<hr/>
		588,556 20
		<hr/>
Profit before undermentioned items		669,105 61
Deduct:		
Interest on debentures	3,089 04	
Amount appropriated to Reserve for Losses	2,683 04	
		<hr/>
		5,772 08
		<hr/>
Balance transferred to Reserve Fund		\$ 663,333 53
		<hr/>
		<hr/>
Reserve for Losses		
Balance 30th September 1950		400,000 00
Add:		
Recovery of debts previously written off	519 35	
Appropriation from profits for the year ended 30th September 1951	2,683 04	
		<hr/>
		3,202 39
		<hr/>
		403,202 39
		<hr/>
Less bad debts written off		3,202 39
		<hr/>
Balance 30th September 1951		\$ 400,000 00
		<hr/>
		<hr/>
Reserve Fund		
Balance 30th September 1950		2,217,939 43
Amount transferred from statement of profit and loss		663,333 53
		<hr/>
Balance 30th September 1951		\$2,881,272 96
		<hr/>
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